

**QUALCOMM INCORPORATED  
CHARTER OF THE AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS**

**PURPOSE**

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of QUALCOMM Incorporated (the “Company”) was established to oversee the accounting and financial reporting processes of the Company and audits of the Company’s consolidated financial statements. This charter specifies the scope of authority and responsibility of the Committee.

**ORGANIZATION, MEMBERSHIP AND MEETINGS**

1. The Committee shall be comprised of at least three directors who meet the independence, experience and other requirements contained in the NASDAQ listing standards and any other applicable requirements established by law or Securities and Exchange Commission (the “SEC”) rule. The Board will decide whether the directors meet such requirements, based in part upon the recommendation of the Governance Committee (the “Governance Committee”) of the Board.

2. All members of the Committee should be able to read and understand fundamental financial statements, including the Company’s consolidated balance sheet, income statement and cash flow statement. At least one member of the Committee shall have past employment experience in finance or accounting, hold professional certification in accounting or other comparable experience or background resulting in the individual being “financially sophisticated” (as defined by the NASDAQ listing standards), which may include being or having been a chief executive, chief financial or other senior officer with financial oversight responsibilities. Any action taken by the Committee during a period in which one (or more) of the members fails for any reason to meet the membership requirements set forth in this paragraph or the preceding paragraph shall still constitute duly authorized actions of the Committee for all corporate purposes.

3. Members of the Committee, including the chair of the Committee, shall be appointed annually by the Board, based in part on the recommendation of the Governance Committee. Members may be replaced by the Board at any time, but shall otherwise serve until a successor has been named or the Board decides to reduce the number of Committee members.

4. The Committee shall meet at least four times a year, with the authority to convene additional meetings as circumstances require. The Committee may invite members of management, internal auditors, independent auditors, legal counsel or others to attend meetings and to provide relevant information. The Committee may include non-Committee members at its meetings, but generally shall also hold an executive session at each meeting at which only independent directors are present.

5. The Committee may form and delegate authority to subcommittees when appropriate, or to one or more members of the Committee.

6. The Committee shall maintain written minutes of its meetings, which minutes will be filed in the corporate minute book. Records of actions taken by unanimous written consent shall also be filed in the corporate minute book.

## **COMMITTEE AUTHORITY AND RESPONSIBILITIES**

To fulfill its responsibilities and duties hereunder, the Committee shall:

### *Independent Auditor Oversight*

1. Be directly and solely responsible for the appointment, oversight, engagement, retention, compensation and termination of any independent auditor employed by the Company for the purpose of preparing or issuing an audit report or related work on or with respect to the consolidated financial statements of the Company. The independent auditor shall report directly to the Committee.
2. Meet with the independent auditor to discuss the scope of the annual audit, key risk areas and significant modifications to the annual audit plan with respect to the Company's consolidated financial statements.
3. Approve in advance the engagement of the independent auditor for all audit services and non-audit services, subject to preapproval policies adopted by the Committee and the de minimis exception for non-audit services contained in the Securities Exchange Act and related rules; and approve the fees of any such engagements.
4. Obtain periodically from the independent auditor (i) a formal written statement of the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") and the SEC with respect to annual financial statements and interim financial statements and (ii) any formal written statements consistent with and in satisfaction of the applicable PCAOB rules, including without limitation, descriptions of (a) all relationships between the independent auditor and the Company, (b) any disclosed relationships or services that may impact auditor objectivity and independence and (c) whether any of the Company's senior finance personnel were recently employed by the independent auditor. The Committee shall discuss with the independent auditor any disclosed relationships or services that may affect the objectivity or independence of the auditor.
5. Evaluate, on an annual basis, the qualifications, performance and independence of the independent auditor.
6. Consult with the independent auditor to assure the rotation every five years of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit and consider issues related to the timing of such rotation and the transition to new lead and reviewing partners.
7. Review procedures for the hiring of employees or former employees of the independent auditor, considering the impact of such procedures on auditor independence.

8. Review with the independent auditor matters required to be discussed by the applicable requirements of the PCAOB and the SEC in connection with the consolidated financial statements, including the following:

- a. Any significant difficulties encountered during the audit, any restrictions on the scope of work or access to required information and any significant disagreement among management and the independent auditor.
- b. Any audit adjustments or proposed audit adjustments.
- c. Any significant consultations between the audit team and the independent auditor's national office regarding auditing or accounting issues.
- d. Any management representation letter and other material reports by the independent auditor to the Company, and management's responses, if applicable.

Financial Information Oversight

1. Review and discuss with management and the independent auditor:
  - a. The Company's annual audited consolidated financial statements.
  - b. The Company's interim condensed consolidated financial statements included in quarterly filings.
  - c. The Company's Quarterly Reports on Form 10-Q, Annual Reports on Form 10-K and other SEC filings containing the initial disclosure of financial statement information.
  - d. Earnings press releases, including, if applicable, the use of non-GAAP financial measures.
  - e. Any report rendered by the independent auditor relating to the consolidated financial statements of the Company.
  - f. The critical accounting policies and practices used by the Company, other reasonable alternative treatments of financial information within accounting principles generally accepted in the United States, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor.
  - g. Any significant judgments made in management's preparation of the financial statements and the view of the independent auditor as to the appropriateness of such judgments.
  - h. Any non-de minimis off-balance sheet transactions or structures and their effect on the Company's financial results and operations, as well as the disclosure regarding such transactions and structures in the Company's public filings.

- i. Any significant complex or unusual transactions.
  - j. Any material changes to the Company's application of accounting principles and practices, including, but not limited to, those affected by new accounting regulations and/or requirements, used in preparing financial statement to be filed with the SEC.
  - k. Any correspondence with regulators or governmental agencies that raise material issues regarding the Company's consolidated financial statements or accounting policies.
1. Any information coming to the attention of Company management, the Committee or the independent auditor that raises material issues regarding the Company's consolidated financial statements or accounting policies.
  2. Recommend to the Board whether the audited consolidated financial statements should be included in the Company's Annual Report on Form 10-K.
  3. Periodically meet separately with the independent auditor.

#### Controls Oversight

1. Review and discuss annually with management its assessment of the effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures.
  - a. Review annually with the independent auditor its opinion and report on the effectiveness of the Company's internal control over financial reporting.
  - b. Consider whether any changes to the internal control over financial reporting or disclosure controls and procedures are appropriate in light of management's assessment or the independent auditor's report.
2. Review and approve the Internal Audit Charter.
3. Review and approve the appointment of the Chief Audit Executive (the "CAE"). Review the performance and compensation of the CAE within the context of the Company's compensation processes, programs and policies.
4. At least annually, review and approve the internal audit plans, budget and staffing of the internal audit function. The Committee shall also receive regular reports from the Company's CAE regarding the significant results of internal audits and whether recommendations made in the audits have been implemented by Company management. At least annually, the Committee shall meet separately with the CAE to discuss any matter that members of the Committee or the CAE believe should be discussed privately.
5. Review with the principal executive and financial officers of the Company any

report on significant deficiencies in the design or operation of internal controls that could adversely affect the Company's ability to record, process, summarize or report financial data, any material weakness in internal controls, and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.

6. Review the appointment of the senior executive in charge of the Company's compliance function.

7. Review and approve the compliance plan and obtain regular reports on the Company's compliance plan and the state of compliance matters. At least annually, the Committee shall meet separately with the senior executive in charge of the Company's compliance function to discuss any matter that the members of the Committee or the senior executive believe should be discussed privately.

8. Review periodically the controls and procedures established and implemented by the Company to effect compliance with its investment framework and operating plan.

#### Legal Compliance and Ethics Oversight

1. Review related person transactions (other than employment/compensation related transactions, which are subject to review by the HR and Compensation Committee of the Board) that would require disclosure under applicable SEC rules (including, to the extent required by the applicable NASDAQ rules, transactions with family members of directors or executive officers), after considering potential conflicts of interest and improprieties.

2. Establish, and oversee compliance with, procedures for receipt, retention and treatment of complaints or concerns received by the Company regarding accounting, internal controls or auditing matters, and the confidentiality and anonymity of such submissions. The Committee will assure, as necessary, that appropriate remedial measures or actions are taken with respect to such complaints or concerns.

3. Review and approve the Company's Code of Ethics and provide for and, to the extent disclosure is required or otherwise determined appropriate, review prompt disclosure to the public of any change in, or waiver of, such Code of Ethics. In addition to fulfilling its responsibilities under the Code of Ethics with respect to any reported violations it may receive, the Committee will review conduct of a Senior Officer (specified in the Code of Ethics) or member of the Board alleged to be in violation of such Code of Ethics, assist the Board in taking any action required by the Code of Ethics with respect to such matter and adopt as necessary or appropriate remedial, disciplinary or other measures with respect to such conduct.

4. Review the Company's procedures for monitoring compliance with the Foreign Corrupt Practices Act and other applicable anti-corruption laws.

#### Other Matters Oversight

1. Review the Company's Enterprise Risk Management ("ERM") program, including applicable policies, processes and practices, and the financial reporting and control aspects of risk management.

2. Periodically review the Company's information technology security/cybersecurity policies, risk mitigation and recovery plans and other programs and activities.
3. Periodically review the Company's tax strategy, effective tax rate, adequacy of tax reserves and significant tax developments.
4. Submit the Audit Committee Report required by the rules of the SEC to be included in the Company's annual proxy statement.
5. Regularly report to the Board on the Committee's activities, recommendations and conclusions.
6. Review and reassess this Charter's adequacy at least annually and provide a recommendation for any changes to the Board through the Governance Committee.
7. Review the Committee's own performance, at least annually, for purposes of self-evaluation and to encourage the continuing improvement of the Committee in the execution of its responsibilities.
8. On an annual basis, review the qualifications of the Committee's members regarding designation for disclosure purposes as an "audit committee financial expert" as defined by SEC rules, and provide a recommendation for any such determination to the Board through the Governance Committee.

#### General and Resources

1. Have the authority to engage advisors and experts deemed necessary, as determined by the Committee, to permit the Committee to perform its duties under this Charter. The fees and expenses of these advisors and experts shall be paid by the Company, along with the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
2. At its discretion, have the authority to initiate special investigations and, if appropriate, hire special legal, accounting or other outside advisors and experts to assist the Committee to fulfill its duties under this Charter.
3. Perform any other activities consistent with this Charter, the Company's Bylaws, and governing law, as the Committee or the Board deems necessary or appropriate.

As amended, May 17, 2022