



ELECTRONIC ARTS INC
BOARD OF DIRECTORS
AUDIT COMMITTEE CHARTER
As Amended May 13, 2025

PURPOSE

The Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) assists the Board in fulfilling its oversight responsibility of Electronic Arts Inc. (“**EA**”) and its stockholders with respect to:

- EA’s corporate accounting and financial reporting practices and policies, including the quality and integrity of EA’s consolidated financial statements (the “**financial statements**”);
- Significant financial matters, including EA’s tax, treasury and capital return practices and policies;
- EA’s compliance with legal, regulatory, and public disclosure required by the rules of the Securities and Exchange Commission (“**SEC**”);
- The qualification, independence and performance of EA’s registered public accounting firm (the “**independent auditor**”); and
- EA’s internal audit function.

It is not the role of the Committee to plan or conduct audits, to guarantee the accuracy or quality of EA’s financial statements or to determine that the financial statements are in accordance with generally accepted accounting principles and applicable laws and regulations. These are the responsibilities of management, the independent auditor and internal auditors. It is the responsibility of the Committee to maintain regular and open communication among the directors, the independent auditor, the internal auditors, and the financial management of EA.

COMPOSITION OF THE COMMITTEE

The members of the Committee will be appointed by the Board. The Committee will consist of not less than three directors, one of whom will be appointed Chairperson of the Committee by the Board. Each member of the Committee will meet the independence, experience and financial literacy requirements of the NASDAQ Stock Market LLC (“**NASDAQ**”), the SEC and all other applicable laws and regulations. In addition, at least one member of the Committee will possess the requisite financial sophistication to qualify as a “financial expert” under applicable SEC rules and regulations. Committee membership will be reconfirmed annually and Committee members may be removed by the Board at any time.

RESPONSIBILITIES AND DUTIES

In carrying out its purpose, the Committee will have the following responsibilities and duties:

Independent Auditor

- **Appointment of the Independent Auditor and Partner Rotation.** The Committee will be directly responsible for the appointment, retention, compensation and oversight of the independent auditor, including resolving disagreements between management and the independent auditor regarding financial reporting. The independent auditor will report directly to the Committee. The Committee will ensure compliance with the rotation requirements for audit partner as defined by laws and regulations.
- **The Annual Audit.** The Committee will review and discuss with the independent auditor its plan with respect to the annual audit, including the audit's scope, fees and timing. At its conclusion, the Committee will review the results of the annual audit, including any comments or recommendations of the independent auditor. The Committee will regularly review with the independent auditor any problems or difficulties encountered during the annual audit, including any restrictions on the scope of work or access to required records, data and information as well as any significant disagreements with management and management's response, if any.
- **Independent Auditor Services.** The Committee will approve in advance all audit and permissible non-audit services to be performed by the independent auditor either (i) before the independent auditor is engaged by the Company for such services or (ii) pursuant to pre-approval policies and procedures established by the Committee. All services performed by the independent auditor will be disclosed to the Committee. The Committee may delegate to one or more members of the Committee the authority to grant the pre-approval of specific audit and permissible non-audit services performed by the independent auditor, and the decisions of the member to whom this authority is delegated will be presented to the Committee at the next scheduled in-person meeting of the Committee.
- **Independence.** The Committee is responsible for reviewing the qualifications, performance and independence of the independent auditor. The Committee will obtain from the independent auditor at least annually, a formal written statement delineating all relationships between the auditor and EA (consistent with the applicable requirements of the Public Company Accounting Oversight Board). The Committee will be responsible for actively engaging in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditor and for taking, or recommending that the Board of Directors take, such appropriate action as may be necessary to satisfy itself as to the qualifications, performance and independence of the independent auditor.
- **Hiring Policies.** The Committee is responsible for ensuring that EA's hiring practices with respect to employees or former employees of the independent auditor are consistent with statutory and regulatory requirements regarding independence of the independent auditor.

Financial Reporting

- **Review of Financial Statements and SEC Filings.** The Committee will discuss with management and

the independent auditor the annual audited and quarterly unaudited financial statements and review the associated 10-K and 10-Q filings, including a discussion of all matters relevant thereto that are required to be discussed under any applicable law or regulation or that the Committee otherwise considers it desirable to discuss.

- **Report of the Audit Committee.** The Committee will provide a report for inclusion in EA's annual proxy statement in accordance with the rules and regulations of the SEC.
- **Earnings Releases.** The Committee will review with management and the independent auditor, as appropriate, earnings press releases.
- **Accounting Policies and Estimates.** The committee will review with management and the independent auditor, as appropriate, significant changes to EA's accounting policies and estimates as well as significant changes to accounting rules that impact EA.

Internal Controls, Internal Audit and Risk Management

- **Internal Audit Function.** The Committee will oversee the internal audit function of EA, including the independence and authority of its reporting obligations, its governing charter, its annual budget, the proposed audit plans and all significant changes to the plan, and the coordination of such plans with the independent auditor. The head of the Company's internal audit function will report directly to the Committee. The Committee will receive, as necessary, notification of material adverse findings from internal audit engagements, a progress and change report on the proposed internal audit plan, as appropriate and the results of internal and external quality assurance reviews.
- **Internal Controls.** The Committee will review with the independent auditor, EA's internal auditors, and management the adequacy and effectiveness of EA's integrated internal control systems, including EA's accounting and financial controls. The Committee will review any reports of fraud involving management or employees with significant roles in internal controls or financial reporting.
- **Risk Assessment and Management.** The Committee will review EA's annual enterprise risk assessment, conducted by EA's internal audit function, and discuss with management EA's significant financial risk exposures and the steps management has taken to monitor and mitigate such exposures that are within the scope of the Committee's delegated authority, such as risks related to financial reporting and accounting, legal and regulatory matters, cybersecurity and information technology, tax, and EA's capital structure.
- **Disclosure Controls.** The committee will review with management, as appropriate, EA's procedures and controls designed to ensure that information required to be disclosed in periodic public reports is recorded, processed, summarized and reported in such reports in accordance with SEC rules and regulations.
- **Complaint Procedures.** The Committee will establish and maintain procedures for the (i) receipt, retention, treatment, process and disposition of complaints received by EA regarding accounting, internal accounting controls or audit matters, and (ii) the confidential, anonymous submission by employees of EA of concerns regarding accounting or auditing matters.
- **Related Party Transactions.** The Committee will review and approve any "related party transactions"

(as defined by the SEC and NASDAQ) involving officers of EA. The Committee may delegate to one or more members of the Committee the authority to grant the approvals required by this subsection, and the decisions of the member to whom this authority is delegated will be presented to the Committee at the next scheduled in-person meeting of the Committee.

- **Investigations.** The Committee will investigate any matter brought to its attention within the scope of its duties to the extent and in such manner as it considers appropriate (including confidential, anonymous submissions by employees of concerns regarding questionable accounting or auditing matters). The Committee will discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports that may have a material impact on EA's financial statements or accounting policies.
- **Ethics Policy Compliance.** The Committee will review compliance with EA's Code of Conduct annually.
- **Legal Compliance.** The Committee will review EA's legal compliance policies and data privacy practices at least annually, and discuss with management any legal matters that could have a material impact on EA's financial statements.

Other Responsibility and Authority

- **Cybersecurity and Information Technology.** The Committee will review, as appropriate, significant initiatives and priorities related to cybersecurity, and information technology.
- **Treasury Practices.** The Committee will review, as appropriate, EA's treasury policies and other matters relating to EA's investments, cash management and foreign exchange management.
- **Capital Structure.** The Committee will periodically review the capital structure of EA and, when necessary, recommend to the Board transactions that impact the capital structure.
- **Tax.** The Committee will review, as appropriate, significant tax matters and significant tax developments which impact EA.
- The Committee will also review from time to time such additional matters as may be required by law or regulation, or that it deems advisable to review.
- The Committee will report to the Board on the major items covered at each Committee meeting. The Committee will review with the Board any significant issues that arise with respect to the quality or integrity of EA's financial statements, legal or regulatory matters, the performance and independence of EA's independent auditor, or the performance of the internal audit function.
- The Committee will review this Charter from time to time, and at least annually, and recommend any changes to the Board.
- Notwithstanding the foregoing, any action of the Committee may be subject to Board review and may be revised, modified or rescinded by the Board.

OUTSIDE ADVISORS

The Committee may obtain advice and assistance from outside legal, accounting or other advisors as it deems appropriate. It may retain these advisors without seeking approval of the Board. EA will provide appropriate funding, as determined by the Audit Committee, for payment of the compensation of the independent auditor and of any advisors engaged by the Committee, and for ordinary administrative expenses necessary or appropriate in carrying out its duties.

COMMITTEE MEMBERS

The Committee will meet as often as necessary to carry out its responsibilities and, in any event, at least quarterly. Meetings may be called by any Committee member and/or by the management of EA. A majority of the total number of members of the Committee will constitute a quorum at all Committee meetings and a quorum will be empowered to act on behalf of the Committee. Periodically, the Committee will meet separately with management, with the internal auditors and with the independent auditor. Minutes of each meeting will be duly filed in EA records.