

CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
MANDIANT, INC.

(Last updated on October 4, 2021)

PURPOSE

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Mandiant, Inc. (the “**Company**”) shall be to assist the Board in fulfilling its oversight responsibilities relating to the Company’s financial accounting and reporting processes, internal financial controls, enterprise risk management program, the retention and oversight of the independent auditor, and compliance with related legal, regulatory and ethical requirements. The Committee is also responsible for preparing the report required by Securities and Exchange Commission (“**SEC**”) rules to be included in the Company’s proxy statement for the annual meeting of stockholders, and for performing such other duties and responsibilities as are enumerated in or consistent with this Charter.

In furtherance of these purposes, the Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board from time to time prescribes. These duties and responsibilities will be reviewed periodically by the Committee and updated as required to reflect the best practices of corporate governance for a publically-held company.

The Committee’s role is one of oversight. It is not the duty of the Committee to plan or conduct audits, to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles, or to conduct the assessment or management of risks. The Company’s management is responsible for preparing the Company’s financial statements and establishing an appropriate risk management framework and processes, and the Company’s independent auditor is responsible for auditing those financial statements. In exercising its business judgment, the Committee relies on the information and advice provided by the Company’s management and/or its independent auditor.

Committee members are not necessarily accounting experts and provide no expert or professional assurances. Committee members are not deemed to have accepted a duty of care greater than the duty of other directors. Nothing contained in this Charter is intended to alter the operation of the “business judgment rule” as interpreted under Delaware law.

MEMBERSHIP

The Committee shall be comprised of at least three independent members of the Board who shall serve until their resignation, retirement or removal by the Board, and/or until their successors are duly elected. Members of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee and may be removed by the Board in its discretion. The Board may designate one member of the Committee to serve as chair. Members of the Committee must meet the following criteria (as well as any other criteria required by the SEC):

- Each member must be an independent director in accordance with (i) the audit committee requirements of the Nasdaq Stock Market, Inc. Marketplace Rules (“**Nasdaq Rules**”) and (ii) Rule 10A-3 of the Securities Exchange Act of 1934, as amended;

- Each member must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement;
- At least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background resulting in such member's financial sophistication, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities;
- At least one member must be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K promulgated under the Securities Exchange Act of 1933; and
- No member shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company during the past three years.

Each member of the Committee shall also have such other qualifications as are established by the Board from time to time, or as required by applicable law or the rules and regulations of the SEC or Nasdaq Rules.

AUTHORITY

In discharging its oversight responsibilities, the Committee may conduct or authorize investigations into, or studies of, any matters of interest or concern that the Committee or Board deem appropriate. In connection with this responsibility, the Committee shall have unrestricted access to the Company's facilities, personnel, documents, books and records.

The Committee may form and delegate authority to subcommittees when the Committee deems appropriate and in the best interests of the Company and when such delegation would not violate applicable law or the rules and regulations of the SEC or Nasdaq Rules.

The Committee also may act by unanimous written consent in lieu of a meeting in accordance with the Company's Bylaws.

The Committee shall have the authority to engage, oversee and terminate outside counsel, accountants or other consultants or advisors, as it determines necessary to carry out its duties. The Committee shall have sole authority to approve related fees and retention terms, and the Company shall provide the Committee with adequate funding to allow the Committee to perform its duties under this Charter.

RESPONSIBILITIES AND DUTIES

The overall responsibilities of the Committee shall include the following domains and specific duties:

A. Independent Auditor

1. *Appointment and Oversight of Independent Auditor.* The Committee has sole responsibility for the appointment, retention, oversight and, if necessary, termination of any independent auditor (i.e., registered public accounting firm) engaged to examine the Company's accounts, controls and financial statements for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and the independent auditor will report directly to the Committee. The Committee will also review and have final approval over any proposed fee arrangements with the independent auditor.

2. *Auditor Independence and Qualifications*

a. The Committee is responsible for assessing the independent auditor's qualifications, performance and independence annually. In connection with this assessment, the Committee will make sure it reviews, on an annual basis, all relationships between the independent auditor and the Company, including those described in the formal written statement that the Committee obtains annually from the independent auditor under applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") pursuant to the independent auditor's communications with the Committee concerning independence, and actively engaging in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and/or independence of the independent auditor.

b. At least annually, the Committee will obtain and review a report from the independent auditor describing:

(i) the firm's internal quality-control procedures; and

(ii) any material issues raised by the most recent internal quality-control review, peer review or PCAOB review of the firm, or by any governmental or professional authority in any inquiry or investigation, within the preceding five years, regarding any independent audit carried out by the independent auditor, and any steps taken to address any such issues.

c. The Committee is responsible for reviewing and evaluating the lead audit partner of the independent auditor and overseeing the rotation of the lead audit partner as required by applicable law and SEC rules. In making its evaluation, the Committee should take into account the opinions of management and the independent auditor (and as applicable, other personnel including those responsible for the internal audit function).

d. The Committee will set policies for the Company's hiring of employees or former employees of the independent auditor and oversee compliance with such policies.

3. *Approval of Audit and Non-Audit Services*

a. The Committee will review the independent auditor's audit plan including proposed scope, significant procedures and staffing.

b. The Committee must pre-approve all audit and non-audit related services provided to the Company by the independent auditor. The Committee may establish pre-approval policies and procedures, as permitted by Nasdaq Rules, SEC rules and applicable law, for the engagement of the independent auditor to render services to the Company, including without limitation policies that would allow the delegation of pre-approval authority to one or more members of the Committee, provided that any pre-approval decision is reported to the Committee at its next scheduled meeting.

4. *Interaction with Independent Auditor*

a. The Committee will, to the extent warranted, discuss with the independent auditor the above referenced reports and any other matters required to be reviewed under applicable legal, regulatory or Nasdaq requirements.

b. The Committee will periodically consult with the independent auditor, out of the presence of the Company's management and the Company's internal audit function, about the Company's internal controls, the fullness and accuracy of the Company's financial statements, the responsibilities, budget and staffing of the Company's finance and internal audit function, and any other matters that the Committee

or independent auditor believes should be discussed privately with the Committee.

c. The Committee will also discuss with the independent auditor any issues which arise during the course of performing the audit, or any other disagreements between the Company's management and the independent auditor and assist in the resolution of any such disagreements.

B. Financial Statements, Accounting and Disclosure Practices

1. Ongoing Reviews of Accounting and Reporting Practices.

a. The Committee will review the Company's significant accounting and reporting standards, principles and policies and financial statement presentations, evaluating the appropriateness of their selection and application, and any proposed significant changes thereto. As part of this review, the Committee will discuss with the Company's management and independent auditor any alternative accounting treatments which were considered or may be preferred by the independent auditor, the Company's management or the Committee, including the rationale for the decisions made.

b. The Committee will review any significant judgments and estimates made by Management in the preparation of the financial statements and discuss with the independent auditor and management the view of each as to the appropriateness of such judgments and estimates, and any special financial statement or MD&A disclosures which should be incorporated in any SEC filings in order to achieve transparency.

c. The Committee will review any audit adjustments proposed by the independent auditors, or any adjustments proposed but not recorded and the reasons therefore.

2. Annual Financial Statements and Disclosures

a. The Committee will meet to review and discuss with the independent auditor and the Company's management the Company's annual financial statements and report on Form 10-K, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", and "Risk Factors."

b. The Committee will discuss with the independent auditor and the Company's management any items appropriate or required to be discussed in accordance with applicable auditing and PCAOB standards in connection with the preparation of the Company's annual financial statements, including any problems or difficulties encountered during the course of the audit, any restrictions on the scope of work or access to required information, and any significant disagreements with management and management's response to such difficulties.

c. The Committee will be responsible for recommending to the Board whether the annual audited financial statements should be included in the Company's annual report on Form 10-K.

d. The Committee will prepare a report to the Company's stockholders for inclusion in the Company's proxy statement as required by SEC rules.

3. Quarterly Financial Statements and Disclosures

a. The Committee will meet to review and discuss with the independent auditor and the Company's management the Company's quarterly financial statements and report on Form 10-Q, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and "Risk Factors."

b. The Committee will discuss with the independent auditor and the Company's management any items appropriate or required to be discussed in accordance with applicable auditing and PCAOB standards in connection with the preparation of the Company's quarterly financial statements.

c. The Committee will review and discuss with the independent auditor the Company's disclosure controls and procedures, as well as the quarterly assessments of such controls and procedures by the Chief Executive Officer and Chief Financial Officer of the Company.

4. *Earnings Announcements and Guidance.* The Committee will discuss generally with the Company's management and the independent auditor, as appropriate, the content and type of presentation to be made in the Company's earnings press releases (including any use of "pro forma," or "adjusted" non-GAAP, information), financial information and earnings or other forward guidance (if any) to be provided to analysts and rating agencies.

C. Internal Audit Function

1. *Appointment or Replacement.* The Committee will supervise the appointment, replacement, reassignment or dismissal of the head of internal audit.

2. *Design and Planning.* The Committee will review the overall objectives, priorities and plans of the internal audit function, as well as review and approve the annual audit plan (and applicable changes). In addition, the Committee will discuss with the lead person responsible for the Company's internal audit function, as well as the independent auditor and the Company's management, the responsibilities, budget, staffing, planned scope of work and performance of the internal audit function.

3. *Reviewing Internal Audit Findings.* The Committee will review any significant reports to the Company's management prepared by the internal audit function and management's responses.

4. *Separate Meeting with Internal Audit Function.* The Committee will periodically meet separately with the internal audit function (no less than quarterly) out of the presence of the Company's management and independent auditor to discuss any issues that the Committee or the internal audit function believes warrant the Committee's attention.

5. *Reviewing Compensation and Performance of Internal Audit Lead Personnel.* The Committee will review the compensation and performance evaluation of the lead person responsible for the Company's internal audit function on a periodic basis.

D. Controls and Procedures

1. *Review of Processes, Systems, Controls and Procedures.*

a. The Committee will periodically review and meet separately with the independent auditor, the internal audit function and the Company's management to discuss their periodic reviews of the integrity, adequacy and effectiveness of the Company's accounting and financial reporting processes, systems of internal control, and disclosure controls and procedures.

b. The Committee will review with management and the independent auditors any report on significant deficiencies or material weaknesses in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data, or any fraud that involves management or other employees. The Committee will consider any special audit steps adopted in light of material control deficiencies, and the Company's plans to remediate such deficiencies.

c. The Committee will review on a continuing basis the activities, organizational structure and qualifications of the Company's finance and as applicable, internal audit function.

2. *Legal and Compliance Matters*

a. The Committee will periodically review, with the Company's management and the Company's General Counsel, the Company's program for compliance with laws and regulations, the record of such compliance, and the nature and status of significant legal matters.

b. The Committee will periodically review those policies and procedures of the Company and its direct and indirect subsidiaries relating to significant and material compliance and control matters.

c. The Committee will review any pending or threatened litigation that could have a material impact on the Company's financial statements.

3. *Risk Assessment and Risk Management.* The Committee is responsible for reviewing as required the Company's overall risk management framework including significant risk exposures and the Company's processes around the management and monitoring of such risks. More specifically, the Committee will be responsible for:

a. Making recommendations to the Board as to the allocation of responsibility for the oversight and review of various elements of the Company's enterprise risk management ("ERM") program across the Board and its committees;

b. Overseeing and reviewing the categories of risks and specific risks assigned to the Committee, including all financial reporting, regulatory compliance and accounting related risks;

c. Inquiring of management and the independent auditors about significant risks or exposures in the financial, accounting or reporting domains and reviewing the steps management is taking to address such risks to the Company and any related entities;

d. Reviewing the Company's cybersecurity risk management, including the Company's programs, policies, practices and safeguards for information technology, cybersecurity and data security, and reviewing periodic updates on such matters by the Company's chief information security officer (or equivalent);

e. Reviewing annually the Company's insurance programs and coverages; and

f. Overseeing and periodically reviewing the Company's cash investment policies.

4. *Whistleblower Procedures.*

a. The Committee is responsible for establishing and overseeing a policy and procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and/or anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters.

b. The Committee is responsible for periodically reviewing a report prepared by the Company's General Counsel summarizing any such complaints received, assisting management with the monitoring and investigation of any complaints (confidential, anonymous or otherwise) received, and assessing whether the Company has properly and completely responded to such complaints.

c. The Committee Chairperson will act as an alternate channel for the direct receipt of any complaints, and the Committee is responsible for investigating any such complaints received.

E. Other Duties and Responsibilities

1. *Related Party Transactions.* The Committee will review and, where appropriate, approve any proposed transaction between the Company and any related party (other than transactions that are subject to review by the Board as a whole or any other committee of the Board), as defined by applicable law, SEC rules and Nasdaq Rules.

2. *Review of Composition and Performance.* The Committee will evaluate the Committee's composition and performance on an annual basis and submit a report to the Board.

3. *Review of this Charter.* The Committee will review and reassess the adequacy of this charter annually and recommend to the Board any changes the Committee determines are appropriate.

4. *Other Actions.* The Committee will perform any other activities required by applicable law, rules or regulations, including SEC rules and Nasdaq Rules, and take such other actions and perform and carry out any other responsibilities and duties delegated to it by the Board or as the Committee deems necessary or appropriate consistent with its purpose.

In addition to the above responsibilities, the Committee will undertake such oversight functions and other duties as the Board delegates to it.

MEETINGS

The Committee shall meet at least four (4) times each year (with additional meetings as it deems necessary or appropriate, in its judgment, in order to fulfill its responsibilities). The Committee may meet either in person or telephonically, and at such times and places as the Committee determines. The Committee may establish its own meeting schedule, which it will provide to the Board. The Committee may invite to its meetings other Board members, Company management and such other persons as the Committee deems appropriate in order to carry out its responsibilities. The Committee may also act by unanimous written consent of its members (including electronic consent).

The Committee will meet separately with the members of the Company's management and the Company's independent auditors at such times as the Committee deems appropriate.

MINUTES

The Committee shall maintain written minutes of its meetings, which will be filed with the minutes of the meetings of the Board.

REPORTS

The Committee shall make regular reports to the full Board on the actions and recommendations of the Committee. On an annual basis, the Committee shall prepare the report to shareholders required by the SEC to be included in the Company's annual proxy statement.

COMPENSATION

Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Board in its sole discretion. Special compensation given to a non-employee director for service on the Committee shall not disqualify him or her from serving on the Committee.