



CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS OF

XPERI INC.

ADOPTED AS OF JANUARY 22, 2026

I. PURPOSE OF THE COMMITTEE

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Xperi Inc. (the “*Corporation*”) is to provide assistance to the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the accounting, auditing, financial reporting, internal control and legal compliance functions of the Corporation and its subsidiaries, including, without limitation: (i) assisting the Board in its oversight of (a) the integrity of the financial statements of the Corporation, (b) the Corporation’s compliance with legal and regulatory requirements, (c) the qualifications and independence of the Corporation’s Independent Auditor (as defined below) and (d) the performance of the Independent Auditor and the Corporation’s internal audit function; (ii) preparing the audit committee report required pursuant to the rules of the U.S. Securities and Exchange Commission (the “*SEC*”) for inclusion in the Corporation’s annual proxy statement and (iii) performing such further functions as may be consistent with this Charter or assigned by applicable law, the Corporation’s certificate of incorporation or bylaws or the Board.

The independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report for inclusion in the Corporation’s Annual Report on Form 10-K is referred to herein as the “*Independent Auditor*.”

II. COMPOSITION OF THE COMMITTEE

The Committee shall consist of three or more independent directors as determined from time to time by the Board. Each member of the Committee shall be qualified to serve on the Committee pursuant to the requirements of the New York Stock Exchange (“*NYSE*”) and any additional requirements that the Board deems appropriate. Each member of the Committee must be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one member of the Committee must be designated by the Board to be an “audit committee financial expert,” as defined by Item 407(d) of Regulation S-K.

No director may serve as a member of the Committee if such director serves on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee. Any such determination must be disclosed in accordance with NYSE rules.

The chairperson of the Committee shall be designated by the Board, provided that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

Committee members must be appointed and may be removed, with or without cause, by the Board, and any vacancy on the Committee shall be filled by majority vote of the Board.

III. MEETINGS AND PROCEDURES OF THE COMMITTEE

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than once every fiscal quarter. The Committee, in its discretion, may ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Committee should meet separately on a periodic basis with (i) management, (ii) the person responsible for the Corporation's internal auditing department or other person responsible for the internal audit function and (iii) the Independent Auditor.

A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum. The Committee shall maintain minutes of its meetings and records relating to those meetings.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, and the Company's bylaws.

IV. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

In carrying out its duties and responsibilities, the Committee's policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions.

The following duties and responsibilities are within the authority of the Committee, and the Committee shall perform such duties consistent with and subject to applicable law and rules and regulations promulgated by the SEC, NYSE or any other applicable regulatory authority:

A. Selection, Evaluation and Oversight of the Independent Auditors

The Committee shall have the following duties and responsibilities with respect to the engagement of independent registered public accounting firms:

- (a) Be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm, including the Independent

Auditor, engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation, including resolution of disagreements between management and the Independent Auditor regarding financial reporting, and each such registered public accounting firm must report directly to the Committee;

(b) Review and, in its sole discretion, approve in advance the Independent Auditor's annual engagement letter, including the proposed fees contained therein, as well as all audit and permitted non-audit engagements and relationships between the Corporation and the Independent Auditor (which approval should be made after receiving input from the Corporation's management, if desired). Approval of audit and permitted non-audit services will be made by the Committee or as otherwise provided for by one or more members of the Committee as shall be designated by the Committee and the person granting such approval shall report such approval to the Committee at the next scheduled meeting;

(c) Review the performance of the Independent Auditor, including the lead partner of the Independent Auditor;

(d) At least annually, obtain and review a report from the Independent Auditor describing:

- (i) the Independent Auditor's internal quality-control procedures;
- (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Auditor, or by any inquiry or investigation by any governmental or professional authority, within the preceding five years, respecting one or more independent audits carried out by the Independent Auditor, and any steps taken to deal with any such issues; and
- (iii) all relationships between the Independent Auditor and the Corporation (including a description of each category of services that the Independent Auditor provided to the Corporation and a list of the fees billed for each such category);

The Committee should report its conclusions with respect to the above matters, as well as its review of the lead partner of the Independent Auditor, and its views on whether there should be a regular rotation of the Independent Auditor, to the Board.

(e) Evaluate the Independent Auditor's independence by, among other things:

- (i) obtaining and reviewing from the Independent Auditor all written statements and communications relating to relationships between the Independent Auditor and the Corporation required by applicable auditing standards of the Public Company Accounting Oversight Board (the "PCAOB") and SEC rules;
- (ii) engaging in a dialogue with the Independent Auditor with respect to any disclosed relationships or services that may impact its objectivity and

independence and whether any of the Corporation's senior finance personnel were recently employed by the Independent Auditor;

- (iii) taking, or recommending that the Board take, appropriate actions to oversee the independence of the Independent Auditor; and
- (iv) monitoring the Independent Auditor's compliance with the audit partner rotation requirements contained in applicable SEC rules.

B. Oversight of Annual Audit and Quarterly Reviews

The Committee shall have the following duties and responsibilities with respect to the Corporation's annual audit and quarterly reviews:

(a) Review and discuss with the Independent Auditor its annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year;

(b) Review with management, the Independent Auditor and the person responsible for the Corporation's internal auditing department, the following:

- (i) all critical accounting policies and practices to be used;
- (ii) any critical audit matters arising from the current period audit;
- (iii) all alternative treatments of financial information that the Independent Auditor has discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Auditor; and
- (iv) all other material written communications between the Independent Auditor and management, such as any management letter and any schedule of unadjusted differences.

(c) Review with management, the Independent Auditor and, if appropriate, the person responsible for the Corporation's internal auditing department, the following:

- (i) the Corporation's annual audited financial statements and quarterly financial statements, including the Corporation's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any major issues related thereto;
- (ii) major issues regarding accounting principles and financial statements presentations, including any significant changes in the Corporation's selection or application of accounting principles;
- (iii) any analyses prepared by management and/or the Independent Auditor setting forth significant financial reporting issues and judgments made in

connection with the preparation of the financial statements, including analyses of the effects of alternative generally accepted accounting principles methods on the Corporation's financial statements; and

- (iv) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Corporation;

(d) Resolve all disagreements between the Independent Auditor and management regarding financial reporting;

(e) Review on a regular basis with the Independent Auditor any problems or difficulties that it encountered in the course of any audit work, including management's response with respect thereto, any restrictions on the scope of the Independent Auditor's activities or on access to requested information, and any significant disagreements with management. In connection therewith, the Committee should review with the Independent Auditor the following:

- (i) any accounting adjustments that the Independent Auditor noted or proposed but were rejected by management (as immaterial or otherwise);
- (ii) any communications between the audit team and the Independent Auditor's national office respecting auditing or accounting issues presented by the engagement; and
- (iii) any "management" or "internal control" letter that the Independent Auditor issued, or proposed to issue, to the Corporation.

C. Oversight of the Financial Reporting Process and Internal Controls

The Committee shall have the following duties and responsibilities with respect to the Corporation's financial reporting process and internal controls:

(a) Review:

- (i) the adequacy and effectiveness of the Corporation's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, compensation and staffing of the Corporation's internal audit function, through inquiry and periodic meetings with the Independent Auditor, management and the person responsible for the Corporation's internal auditing department; and
- (ii) the yearly report prepared by management and attested to by the Independent Auditor, if required, assessing the effectiveness of the Corporation's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Corporation's Annual Report on Form 10-K.

(b) Discuss guidelines and policies governing the process by which senior management of the Corporation and the relevant departments of the Corporation, including the internal auditing department, assess and manage the Corporation's exposure to risk and the Corporation's major financial risk exposures, including monitoring the Corporation's financial condition and investments, the integrity of the Corporation's financial statements, accounting matters, planning regarding business continuity and cybersecurity, and the steps management has taken to monitor and control such exposures;

(c) Review with management the progress and results of all internal audit projects, and, when deemed necessary or appropriate by the Committee, direct the Chief Financial Officer to assign additional internal audit projects to the person responsible for the Corporation's internal auditing department;

(d) Review with management the Corporation's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies;

(e) Receive periodic reports from the Independent Auditor and management of the Corporation's internal auditing department to assess the impact on the Corporation of significant accounting or financial reporting developments that may have a bearing on the Corporation;

(f) Review and discuss with the Independent Auditor (i) the results of the year-end audit of the Corporation, including any comments or recommendations of the Independent Auditor and (ii) the Independent Auditor's report on the audited financial statements including any critical accounting matters or other disclosures that may be contained in such report, and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Corporation's financial statements should be included in the Annual Report on Form 10-K;

(g) Discuss with the Independent Auditors any other matters required to be discussed by applicable rules of the PCAOB; and

(h) Review the type and presentation of information to be included in the Corporation's earnings press releases (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Corporation to analysts and rating agencies (which review may be done generally (*e.g.*, discussion of the types of information to be disclosed and type of presentations to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Corporation may provide earnings guidance).

D. Miscellaneous

The Committee shall have the following additional duties and responsibilities:

(a) Establish clear hiring policies by the Corporation for employees or former employees of the Independent Auditor;

(b) Oversee the policies and procedures in the Corporation's Related Person Transactions Policy and conduct prior review of proposed transactions or courses of dealings requiring approval or ratification under such policy;

(c) Meet periodically with the Chief Legal Officer, and outside counsel when appropriate, to review legal and regulatory matters, including (i) any matters that may have a material impact on the financial statements of the Corporation and (ii) any matters involving potential or ongoing material violations of law or breaches of fiduciary duty by the Corporation or any of its directors, officers, employees or agents or breaches of fiduciary duty to the Corporation;

(d) Prepare the audit committee report required by Item 407(d) of Regulation S-K to be included in the Corporation's annual proxy statement;

(e) Review with management legislative and regulatory developments affecting corporate responsibility-related disclosures in financial reporting, the type and presentation of such disclosures, the adequacy and effectiveness of applicable internal controls related to such disclosures and any assurance being provided by independent auditors with respect to such reporting and disclosures;

(f) Review the Corporation's program to monitor compliance with the Corporation's Code of Business Conduct and Ethics Policy (the "***Code of Conduct***"), and meet periodically with the Corporation's Chief Legal Officer to discuss compliance with the Code of Conduct;

(g) Review the Corporation's program to monitor compliance with the Corporation's Insider Trading Policy (the "***Insider Trading Policy***"), and meet periodically with the Corporation's Chief Legal Officer to discuss compliance with the Insider Trading Policy;

(h) Provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:

- (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services;
- (ii) compensation to any advisers employed by the Committee; and
- (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties;

(i) Establish procedures for (i) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters;

(j) Secure independent expert advice to the extent the Committee determines it to be appropriate, including retaining, with or without Board approval, independent counsel,

accountants, consultants or others, to assist the Committee in fulfilling its duties and responsibilities, the cost of such independent expert advisors to be borne by the Corporation;

(k) Report regularly to the Board on its activities, as appropriate. In connection therewith, the Committee should review with the Board any issues that arise with respect to the quality or integrity of the Corporation's financial statements and compliance with legal or regulatory requirements, the Independent Auditor's performance and independence, or the performance of the internal audit function; and

(l) Periodically review the Corporation's information technology security/cybersecurity policies, risk mitigation and recovery plans and other programs and activities.

V. SUBCOMMITTEES; DELEGATION OF AUTHORITY

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; *provided, however*, that no subcommittee shall consist of fewer than two members; and *provided further* that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole.

VI. EVALUATION OF THE COMMITTEE AND REVIEW OF CHARTER

The Committee shall, no less frequently than annually, evaluate its performance. The Committee shall address all matters that the Committee considers relevant to its performance. The Committee shall report to the Board regarding the performance and effectiveness of the Committee, including any related recommendations. The Committee shall periodically evaluate whether this Charter appropriately addresses the matters that are or should be within its scope and shall recommend such changes to the Board as it deems necessary or appropriate.

VII. INVESTIGATIONS AND STUDIES; OUTSIDE ADVISERS

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Corporation's expense, such independent counsel or other consultants or advisers as it deems necessary to carry out the Committee's responsibilities.

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While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the Corporation's financial statements, for planning or conducting the audit, or for determining whether such financial statements are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Corporation, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting

reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Corporation from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable federal or state law.

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