

## **Audit Committee Charter**

The Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Resideo Technologies, Inc. (the “Company”) shall review this Charter on an annual basis and recommend any changes to the Board for approval.

### **1. Composition**

The Committee shall be composed of three or more members of the Board who meet the requirements established for audit committee members under the listing standards and applicable law. At least one member of the Committee shall satisfy the financial expertise requirements set forth in such standards and rules.

The members of the Committee shall be approved by the Board on the recommendation of the Nominating and Governance Committee and may be removed by the Board at any time in the Board’s sole discretion. The Committee’s chairperson shall be designated by the Board or, if not so designated, the members of the Committee shall elect a chairperson by a vote of the majority of the full Committee. The Committee may form and delegate authority to subcommittees when appropriate provided that the subcommittees are composed entirely of directors who satisfy the applicable independence requirements of the Company’s corporate governance guidelines, the New York Stock Exchange (“NYSE”) and any other applicable regulatory requirements.

No Committee member shall simultaneously serve on the audit committees of more than two other public companies unless the Board determines that such simultaneous service does not impair the ability of such member to effectively serve on the Committee.

### **2. Meetings, Quorum and Minutes**

The Committee shall meet at least four times each fiscal year. The chairperson shall each year establish a schedule of meetings; additional meetings may be scheduled as required. Meetings shall be called by the chairperson of the Committee or, if there is no chairperson, by a majority of the members of the Committee. Meetings may be held telephonically or by other electronic means to the extent permitted by the Company’s organizational documents and applicable law. Committee actions may be taken by unanimous written consent. A majority of the members of the Committee shall constitute a quorum. All determinations shall be made by a majority of the members present at a meeting duly called and held. Minutes for all meetings shall be prepared, circulated in draft form, and approved.

The Committee shall meet with management, and shall meet quarterly with the chief internal auditor and the independent auditors in separate executive sessions.

### **3. Overview and Purpose**

The Committee shall provide assistance to the Board in fulfilling its responsibilities relating to oversight as set forth below. The Committee shall oversee (i) the appointment, compensation, retention and oversight of the work of the independent public accounting firm and periodically consider the rotation of the Company’s independent auditors,

(ii) the integrity of the Company's financial statements, its accounting and financial reporting practices and internal accounting and financial controls system, (iii) the quarterly independent auditor reviews, submission of Form 10-Q filings, earnings press releases, and the annual independent audit of the Company's financial statements, (iv) meetings with management, and shall meet quarterly with the chief internal auditor and the independent auditors in separate executive sessions to discuss any significant difficulties encountered in their work (v) review and approve all non-audit services to be performed by the Company's auditors, (vi) the annual review of the independent auditor's qualifications and independence including the receipt of a formal written statement from the independent auditors affirming their independence, (vii) the performance of the Company's internal audit function and its system of internal controls, (viii) compliance with legal and regulatory requirements, (ix) the implementation and effectiveness of the Company's disclosure controls and procedures (x) the evaluation of the Company's policies for risk management and assessment, including cybersecurity and material litigation instituted against the Company, (xi) procedures for the receipt, retention and treatment of complaints received by the Company from third parties or employees regarding accounting, internal accounting controls or auditing matters, (xii) resolution of any disagreements between management and the independent auditors, (xiii) the review and approval of all related party transactions as defined in Item 404 of Regulation S-K, (xiv) the preparation of the report of the Audit Committee to be included in the Company's annual proxy statement, (xv) independent counsel, experts and other advisors as the Audit Committee determines is necessary to carry out its duties, (xvi) the reassessment of the Audit Committee charter at least annually and recommend any changes to the Board and (xvii) the performance of other activities consistent with this Charter as the Audit Committee or the Board deems necessary.

The Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those financial statements. The Committee is responsible for overseeing the conduct of these activities by the Company's management and the independent auditors.

#### **4. Responsibilities**

The Committee shall:

1. Review the results of each external audit of the Company's financial statements, including any certification, report, opinion or review rendered by the independent auditor in connection with the financial statements.
2. Review other matters related to the conduct of the audit which are communicated to the Committee under generally accepted auditing standards and rules of the Securities and Exchange Commission (the "SEC").
3. Based on the review under 1 and 2 above, the Committee will advise the Board whether it recommends that the audited financial statements be included in the Company's Annual Report on Form 10-K. Additionally, the Committee will prepare the Committee report to be included in the Company's proxy statement in accordance with SEC rules.

4. Review with management and the independent auditors, prior to the filing thereof, the Company's annual and interim financial results (including Management's Discussion and Analysis) to be included in Forms 10-K and 10-Q, respectively, and the matters required to be communicated to the Committee under generally accepted auditing standards and rules of the SEC. The chairperson of the Committee may represent the entire Committee for purposes of the interim review.

5. Select and appoint or, as appropriate, replace, and recommend to the shareholders for approval, the firm to be engaged as the Company's independent auditor, which firm shall report directly to the Committee. The Committee shall be directly responsible for the compensation, retention and oversight of the independent auditor, including the resolution of disagreements between management and the independent auditor regarding financial reporting. The Committee shall have the sole authority to approve all audit engagement fees and terms.

6. At least annually, evaluate the independent auditor's performance and, if appropriate, recommend its discharge.

7. Receive, at least annually, the written disclosures and the letter from the independent auditor required by the applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent auditor's communications with the Committee concerning independence, including a description of all relationships between the independent auditor and the Company that may impact the objectivity and independence of the firm, and discuss with the independent auditor the potential effects of any disclosed relationship on independence. The Committee shall discuss with the auditor the scope of any disclosed relationships and their impact or potential impact on the auditor's independence and objectivity, and recommend that the full Board take appropriate action to satisfy itself of the auditor's independence. Confirm that the "lead partner," the "concurring partner" and the other "audit partner" rotation requirements under the listing standards and rules of NYSE and the SEC, including Regulation S-X have been complied with.

8. At least annually, review reports by the independent auditor describing the auditor's internal quality control procedures, material issues raised by its most recent internal quality control review, peer review, or PCAOB review or inspection, or by any inquiry or investigation by governmental or professional authorities within the preceding five years and any steps taken to deal with any such issues, all relationships between the auditor and the Company and any audit problems or difficulties and management's response.

9. Consider whether the independent auditor's performance of non-audit services is legally permissible and compatible with the auditor's independence and shall approve all non-audit engagements with the independent auditor, either through express prior review and approval or through the adoption of policies and procedures for engaging the independent auditor to perform services other than audit, review and attest services. Between regularly-scheduled meetings of the Committee, the chairperson of the Committee may represent the entire Committee for purposes of the review and approval of the terms of non-audit engagements with the independent auditor.

10. Review reports of the independent auditor and the chief internal auditor related to the adequacy of the Company's internal accounting controls, including any management letters and management's responses to recommendations made by the independent auditor or the chief internal auditor, disclosure processes and its procedures designed to ensure compliance with laws and regulations, and any special audit steps adopted in light of material control deficiencies.

11. Consider and review, in consultation with the independent auditor and the chief internal auditor, the scope and plan of forthcoming external and internal audits, including the areas of business to be examined, the adequacy of the personnel to be assigned to the audit and other factors that may affect the time lines of such audits, the procedures to be followed, special areas to be investigated and the adequacy of the program for integration of the independent and internal audit efforts, the involvement of the internal auditors in the audit examination, the independent auditor's responsibility under generally accepted auditing standards and the responsibilities, budget, audit plan, activities, organizational structure and staffing of the internal audit group, as needed.

12. Receive reports from the internal audit group on the status of significant findings and recommendations, and management's responses. The internal audit group shall report directly to the Audit Committee and will be operationally managed by the Chief Financial Officer.

13. Review on an annual basis the performance of the internal audit group, including the experience and qualifications of the senior members of the internal audit function, and the responsibilities, staffing, budget and quality control procedures of the internal audit function.

14. Review (a) the internal control report prepared by management, including management's assessment of the effectiveness of the Company's internal control over financial reporting, (b) any significant deficiencies or material weaknesses in the design or operation of the Company's internal control over financial reporting, (c) any fraud (regardless of materiality) involving management or other employees having a significant role in internal control over financial reporting, (d) any changes in the Company's internal control over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, internal control over financial reporting and (e) the Company's independent auditor's attestation, and report, on the assessment made by management, in each case, as and when required by Section 404 of the Sarbanes-Oxley Act of 2002. Discuss with management, the internal audit group and the independent auditor any changes in internal control over financial reporting disclosed or considered for disclosure in the Company's periodic filings with the SEC.

15. Review with management and the Company's independent auditor any reports or disclosure submitted by management to the Committee as contemplated by the certifications required under Section 302 of the Sarbanes-Oxley Act of 2002, as well as the (a) company's critical accounting policies and practices, material changes in the Company's selection or application of accounting principles, (b) the effect of alternative applications or treatments of accounting principles on the company's financial statements and other public

disclosures and the application or treatment preferred by the independent auditor, (c) the effect of new or proposed regulatory and accounting initiatives on the Company's risks and liabilities, financial statements and other public disclosures and internal controls, (d) any material written communications between the independent auditor and management, and any difficulties the auditor may have encountered (or is encountering) in the course of its audit work, including any restrictions on the scope of work or access to requested information, and any significant disagreements with management and (e) any other matters that are significant to the integrity and oversight of the Company's financial reporting process, including any other issues required to be discussed by applicable law, PCAOB AS 1301 or any other applicable standards of the PCAOB.

16. Review and discuss, with management and the independent auditors as appropriate, the Company's major financial risks and enterprise exposures, risk assessment and risk management policies, risks related to cybersecurity and the steps management has taken to monitor and control such exposures.

17. Develop and approve policies and procedures for the review, approval or ratification of related person transactions required to be disclosed pursuant to Item 404 of Regulation S-K, as may be amended from time to time, and any other applicable requirements (the "Related Person Transactions Policy"). Oversee the implementation of and compliance with the Related Person Transactions Policy, including reviewing, approving or ratifying related person transactions, as appropriate pursuant to the Related Person Transaction Policy. Review with the Chief Executive Officer, the Chief Financial Officer, the General Counsel and other applicable senior executives, the Company's disclosure controls and procedures, and shall review periodically, but in no event less frequently than quarterly, management's conclusions about the effectiveness of such disclosure controls and procedures, including any material non-compliance with them.

18. Review, approve and thereby establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters the Company's policies and programs relating to health, safety and environmental matters, equal employment opportunity or such other matters, including the Company's Code of Business Conduct and for the confidential, anonymous submission by employees of concerns regarding any such concerns or other legal, ethical, reputational or regulatory concerns.

19. Review material legal and compliance matters involving the Company periodically with the Company's Executive Vice President and General Counsel and the Chief Integrity & Compliance Officer, it being understood that each such individual has express authority to communicate personally with the chairperson of the Committee about any such matter as appropriate.

20. Review with the Company's Chief Integrity & Compliance Officer, at least annually, the implementation and effectiveness of the Company's integrity and compliance program and related matters.

21. Review, approve and thereby establish clear hiring policies regarding employees or former employees of the independent auditor.

22. As appropriate, review any other financial matters not set forth above.
23. Undertake an annual review of the Committee charter and evaluation of the activities of the Committee, including the Committee's responsibilities as set forth above.
24. Perform any other activities consistent with this Charter, the Company's organizational documents, as required under the NYSE, the SEC or any other applicable regulatory requirements or as the Committee or the Board otherwise deems necessary or appropriate.

## **5. Resources**

The Committee shall have the authority to retain or terminate, at its sole discretion, independent legal, accounting and other advisors, consultants or professionals (collectively, "Advisors") to assist the Committee in its responsibilities and shall be directly responsible for overseeing the work of such Advisors. Except as explicitly prohibited by this charter, NYSE listing rules or applicable law, the chairperson of the Committee, at the request of any member of the Committee, may request any officer, employee or advisor of the Company or the Company's independent auditor to attend a meeting of the Committee or otherwise respond to Committee requests.

The Committee shall have the sole authority to determine the terms of engagement and the extent of funding necessary (and to be provided by the Company) for payment of (a) compensation to the Company's independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (b) any compensation to any Advisors retained to advise the Committee and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.