

**CHARTER OF
THE AUDIT COMMITTEE OF
THE BOARD OF DIRECTORS OF
SANDISK CORPORATION**

Adopted as of January 25, 2025

I. Purposes

The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Sandisk Corporation (the “Company”) shall be to:

- assist the Company’s Board in discharging its oversight responsibility relating to: (i) the integrity of the accounting and financial reporting processes of the Company and its subsidiaries and the audit of the Company’s financial statements; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the Company’s independent accountants’ (the “Independent Accountants”) qualifications and independence; and (iv) the performance of the Company’s internal audit function and the Independent Accountants; and
- prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement.

II. Membership

1. The Committee shall be composed of three or more directors, all of whom, in the business judgment of the Board, shall be independent directors, as defined by the rules of The Nasdaq Stock Market LLC and applicable rules of the SEC in effect from time to time (subject to any exceptions allowed by such rules and any waivers granted by such authorities). The Chair and members of the Committee shall be appointed annually by the Board on recommendation of the Governance Committee of the Board (the “Governance Committee”). Vacancies shall be filled by approval of the Board on recommendation of the Governance Committee, and any member of the Committee may be removed by the Board.
2. Each member of the Committee must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement, and at least one member shall be an “audit committee financial expert,” as determined by the Board pursuant to rules promulgated by the SEC. Additionally, no member of the Committee shall have participated in the preparation of the financial statements of the Company in the past three years.

III. Meetings

1. The Committee shall meet at least four times a year in accordance with the annual meeting schedule or at the call of the Chair or a majority of the members. Prior to the consummation of the Company’s spin-off from Western Digital Corporation (the “Spin-Off”), one (1) member of the Committee shall constitute a quorum for

the transaction of business. Following the consummation of the Spin-Off, a majority of the members of the Committee shall constitute a quorum for the transaction of business.

2. The Committee shall meet separately in executive session, periodically, with management, the Company's chief audit executive (or other personnel responsible for the internal audit function) (the "chief audit executive") and the Independent Accountants.
3. Procedures fixed by the Committee shall be subject to any applicable provision of the Company's bylaws. Written minutes of each meeting shall be duly filed in the Company records, and reports of meetings of the Committee shall be made to the Board no later than the next regularly scheduled Board meeting following the Committee meeting and shall be accompanied by any recommendations to the Board approved by the Committee.

IV. Key Responsibilities

1. Independent Accountants
 - a. Be directly responsible for the appointment, compensation, retention and oversight of the work of the Independent Accountants (including resolution of disagreements between management and the Independent Accountants regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and, where appropriate, the termination and replacement of the Independent Accountants. In connection therewith, the Committee may solicit and evaluate feedback from both management and the Independent Accountants. The Independent Accountants shall report directly to the Committee.
 - b. At least annually, evaluate the Independent Accountants' qualifications, performance and independence, including a review and evaluation of the lead partner of the Independent Accountant. Confirm that the lead or coordinating audit partner having primary responsibility for the audit or review and the concurring or reviewing audit partner of the Independent Accountants are rotated at least every five years and that other audit partners (as defined by the SEC) are rotated at least every seven years in accordance with rules promulgated by the SEC. Consider whether there should also be a regular rotation of the Independent Accountants. As part of the Committee's annual evaluation of the Independent Accountants, discuss with the Company's chief audit executive and management their views as to the competence, performance and independence of the independent accountant.
 - c. Review, evaluate and approve the annual engagement proposal of the Independent Accountants (including the proposed scope, procedures and timing of the annual audit).

- d. Pre-approve all auditing services and all non-audit services permitted to be performed by the Independent Accountants. Such pre-approval may be given as part of the Committee's approval of the scope of the engagement of the Independent Accountants or on an engagement-by-engagement basis or pursuant to pre-established policies.
- e. Obtain and review, at least annually, a report by the Independent Accountants describing: (i) the Independent Accountants' internal quality-control procedures; and (ii) any material issues raised by the most recent internal quality-control review, or peer review, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits carried out by the Independent Accountants, and any steps taken to deal with any such issues.
- f. Oversee the independence of the Independent Accountants pursuant to all applicable laws and regulations. Be responsible for (i) ensuring the Committee's receipt from the Independent Accountants of a formal written statement delineating all relationships between the Independent Accountants and the Company, consistent with the applicable requirements of the Public Company Accounting Oversight Board ("PCAOB"), (ii) actively engaging in a dialogue with the Independent Accountants with respect to any disclosed relationships or services that may impact the objectivity and independence of the Independent Accountants and (iii) taking, or recommending that the full Board take, appropriate action to oversee the independence of the Independent Accountants.
- g. Obtain and review prior to the filing of any audit report by the Company's Independent Accountants a report from the Independent Accountants regarding: (i) all critical accounting policies and procedures to be used by the Company; (ii) all alternative treatments within generally accepted accounting principles ("GAAP") for policies and practices related to material items that have been discussed with the Company's management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Accountants; and (iii) all other material written communications between the Independent Accountants and management, including any management letter or schedule of unadjusted differences.
- h. Review and discuss with the Independent Accountants any difficulties the Independent Accountants encountered in the course of their audit work, including any restrictions on the scope of the Independent Accountants' activities or on access to requested information, and any significant disagreements with management and management's response to such problems or difficulties.

- i. Establish policies for the hiring of any current or former employee of the Independent Accountants to ensure the independence of the Independent Accountants pursuant to all applicable laws and regulations.
2. Financial Reporting and Reporting Processes
- a. Review and discuss with management and the Independent Accountants the annual audited and quarterly financial statements of the Company and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" prior to filing such financial statements with the SEC or public distribution thereof, including (as appropriate): (i) major issues regarding accounting principles and financial statement presentations, any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (ii) analyses prepared by management and/or the Independent Accountants 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 accounting methods on the financial statements in accordance with GAAP; (iii) any matters arising from the audit of the Company's financial statements that are deemed to constitute "critical audit matters" as defined by applicable PCAOB auditing standards; and (iv) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
 - b. Discuss with the Independent Accountants the Independent Accountants' judgment about the quality, not just acceptability, of the accounting principles applied in the Company's financial reporting.
 - c. Review and discuss with management and the Independent Accountants the implementation of any new GAAP accounting standards, including management's implementation plan and processes to establish and monitor controls and procedures over adoption and transition.
 - d. Review and discuss generally with management the general types of information to be disclosed and the type of presentation to be made in the Company's earnings press releases, including a review of the use of any "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance, if any, provided to analysts and ratings agencies.
 - e. Review periodically the adequacy of the Company's accounting and financial personnel resources, including the budget, organization and quality of personnel within the Company's finance function.

- f. Periodically review and discuss with management, the chief audit executive and the Independent Accountants the Company's internal control over financial reporting, including: (i) any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial information; (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls; and (iii) any changes in internal controls that could materially affect internal controls, including any corrective actions or remediation plans with regard to significant deficiencies and material weaknesses.
- g. Periodically review and discuss with the Independent Accountants the performance of the internal audit function and the responsibilities, budget, activities, organizational structure and qualifications of the personnel of the internal audit function.
- h. Review and discuss with the Company's Independent Accountants any other matters required to be communicated to the Committee by the Independent Accountants pursuant to applicable requirements of the PCAOB and the SEC.
- i. Review reports to management prepared by the Independent Accountants and any responses to the same by management.
- j. Review and consider any other matters relative to the audit of the Company's accounts and the preparation of its financial statements and reports that the Committee, in its discretion, deems appropriate.
- k. Make a recommendation to the Board as to whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

3. Internal Audit

- a. Oversee the appointment, removal or reassignment, and remuneration of the chief audit executive. The chief audit executive shall report functionally to the Committee and administratively to the chief financial officer. The chief audit executive shall meet periodically with the Committee in private session.
- b. Review, evaluate and approve annually the internal audit plan, and review and discuss at least quarterly the scope, execution and results thereof and any major changes therein with the chief audit executive.
- c. Periodically review the internal audit function's charter, responsibilities, budget, activities, organizational structure and qualifications of the personnel of the internal audit function.
- d. Review any other significant reports, results and findings by internal audit.

4. Legal and Regulatory Compliance

- a. Review and discuss with management the Company's policies with respect to risk assessment and enterprise risk management. Review the risk exposure of the Company related to the Committee's areas of responsibility, including financial reporting, accounting, internal controls, fraud, legal and regulatory compliance, cybersecurity, capital structure and such other topics as may be designated by the Board from time to time.
- b. Prepare an audit committee report as required by the SEC to be included in the Company's annual proxy statement.
- c. Provide oversight of the Company's Ethics and Compliance Program, including data privacy, anti-corruption, and such other compliance risks as may be identified by the program's regular compliance risk assessments. Regularly receive reports from the Chief Compliance Officer detailing the activities of the Ethics and Compliance Program and reporting on significant allegations of misconduct, violations of law, and any significant investigations that may involve the Company.
- d. Establish and review periodically procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting and auditing matters.
- e. Review material pending legal and regulatory matters involving the Company and other material contingent liabilities.
- f. Review reports and disclosures of related-party transactions, and determine whether to ratify or approve, as applicable, any related party transactions to the extent required by the Company's Related Person Transactions Policy. Review any potential conflict of interest between a director or executive officer and the Company and any other potential violation of the Company's Code of Business Ethics or Global Code of Conduct by a director or executive officer and determine whether to grant any waiver requested under such Codes with respect to a director or executive officer.

5. Other Responsibilities

- a. Periodically review and discuss with management the Company's policies and procedures for and use of swaps or other derivative instruments for hedging risks and for other purposes and, in connection with such responsibility, review and approve, at least annually, decisions by the Company and its subsidiaries to enter into swaps that are subject to clearing and exchange trading and execution requirements in reliance on the "end-user exception" under the Commodity Exchange Act or regulations of the Commodity Futures Trading Commission promulgated thereunder; *provided,*

however, that such review and approval may occur annually on a general basis and need not occur on a swap-by-swap basis.

- b. Periodically review and discuss with management the Company's investment policy and the performance of its investment portfolio.
- c. Review and discuss with management the implementation of legal or regulatory requirements regarding the public disclosure of topics covered by the Company's corporate responsibility and sustainability programs, as well as management's controls and procedures over the Company's public reporting on such topics.

6. Evaluations; Investigations; Advisors

- a. Evaluate annually the performance of the Committee and the adequacy of this Charter, and recommend to the Board any proposed changes to this Charter.
- b. The Committee may also, from time to time or as directed by the Board, direct and review special investigations, receive periodic reports on legal and tax matters, review the Company's legal compliance policies and practices, including its Global Code of Conduct, and report to the Board as appropriate concerning these reviews, investigations and reports.
- c. The Committee shall have the authority to retain such outside counsel, accountants, experts and other advisors as it determines appropriate to assist the Committee in the performance of its functions. The Committee is specifically empowered to retain these advisors without seeking approval from the Board, and in connection therewith to receive appropriate funding, determined by it, from the Company.
- d. The Committee has the power to determine the level and cost of ordinary administrative expenses necessary or appropriate in carrying out its duties, with such costs to be borne by the Company.

7. Delegation of Authority

The Committee may form and delegate authority to subcommittees consisting of one or more members when it deems appropriate, including the authority to grant pre-approvals of audit and permitted non-audit and tax services, *provided* that decisions of such subcommittee to grant pre-approvals shall be reported to the full Committee at its next regularly scheduled meeting.

* * * * *