

HARMONIC INC.

AUDIT COMMITTEE CHARTER

(as amended and restated, effective as of April 30, 2025)

I. PURPOSE

The purpose of the Audit Committee (the “Committee”) of the board of directors (the “Board”) of Harmonic Inc. (the “Corporation”) shall be:

- A. To assist the Board in overseeing:
 - (i) The Corporation’s accounting and financial reporting process and internal control over financial reporting;
 - (ii) The audit and integrity of the Corporation’s consolidated financial statements;
 - (iii) The Corporation’s compliance with legal and regulatory requirements, including applicable securities laws and other legal and regulatory requirements.
- B. To provide the Board with the results of its oversight and recommendations derived therefrom.
- C. To prepare the report that the rules and regulations of the Securities and Exchange Commission (the “SEC”) require be included in the Corporation’s annual proxy statement.
- D. To outline to the Board improvements made, or to be made, in internal control over financial reporting.
- E. To appoint independent auditors to audit the Corporation’s consolidated financial statements and oversee the activities, qualifications, performance and independence of the auditors.
- F. To provide to the Board such additional information and materials as it may deem necessary to make the Board aware of significant financial matters that require the attention of the Board.
- G. Risk assessment and risk management.

In discharging its role, the Committee is empowered to inquire into any matter it considers appropriate to carry out its responsibilities, with access to all books, records, facilities and personnel of the Corporation.

The Committee will undertake those specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

II. MEMBERSHIP

The Committee members will be appointed by, and will serve at the discretion of, the Board and will consist of at least three members of the Board. Each member of the Committee may be removed or replaced at any time by the Board. Each member of the Committee shall hold office until the earlier of the date: (i) his or her successor is duly elected and qualified, (ii) such member dies or resigns from the Committee or (iii) such member is no longer a member of the Board. The Board may designate one member of the Committee as its chair. In the absence of that designation, the Committee may designate a chair by majority vote of the Committee members, provided that the Board may replace any chair designated by the Committee at any time. The Committee may form and delegate authority to subcommittees when appropriate. The members will meet the following criteria:

- A. Each member will meet the independence standards established by applicable law, including, (i) the requirements established by The Nasdaq Stock Market, Inc. Marketplace Rules (the “Nasdaq Rules”) and (ii) the rules and regulations of the SEC (the “SEC Rules”).
- B. Each member will be able to read and understand fundamental financial statements, including the Corporation’s balance sheet, income statement and cash flows statement, in accordance with the audit committee requirements of the Nasdaq Rules.
- C. At least one member will qualify as an “audit committee financial expert” under the SEC Rules.
- D. At least one member will have past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background, including a current or past position as a principal financial officer or other senior officer with financial oversight responsibilities.
- E. No member of the Committee shall have participated in the preparation of the financial statements of the Corporation or any of its current subsidiaries at any time during the prior three (3) years.
- F. No member of the Committee may simultaneously serve on the audit committees of more than two (2) other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and the Corporation discloses such determination in its annual proxy statement.
- G. Each member of the Committee shall have such other qualifications as set forth by the Board or as required by applicable law, the SEC Rules or the Nasdaq Rules.

III. RESPONSIBILITIES:

The responsibilities of the Committee shall include:

- A. Engagement and Oversight of Independent Auditors:
 - (i) Exercising its sole authority to appoint or replace the Corporation’s independent auditors (subject, if applicable, to stockholder ratification);

- (ii) Evaluating the independence of the independent auditor; in this regard:
 - (a) the Committee shall review and discuss with the independent auditor the written independence disclosures required by the applicable requirements of the Public Company Accounting Oversight Board (the “PCAOB”);
 - (b) the Committee shall review and discuss with the independent auditor on a periodic basis any other relationships or services (including permissible non-audit services) that may affect its objectivity and independence;
 - (c) the Committee shall oversee the rotation of the independent auditor’s lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable laws, rules and regulation; and
 - (d) the Committee shall take, or recommend to the Board that it takes, appropriate action to oversee the independence of the Corporation’s independent auditor.
- (iii) Reviewing fee arrangements with the independent auditors, including pre-approving audit and non-audit services provided to the Corporation by the independent auditors and subsequently approving non-audit services in those circumstances where a subsequent approval is necessary and permissible; in this regard:
 - (a) the Committee shall have the sole authority to approve all audit engagement fees and terms and all non-audit engagements with the independent auditors, to the extent such engagements are permissible under the SEC Rules and the Nasdaq Rules;
 - (b) the Committee may elect to form and delegate authority to subcommittees consisting of one or more members, when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting; and
 - (c) the Committee may establish pre-approval policies and procedures that are detailed as to the particular services, provided the Committee is informed of each service and such policies and procedures do not include a delegation of the Committee’s responsibilities under the Securities Exchange Act of 1934, as amended, to management.
- (iv) Reviewing the independent auditors’ proposed audit scope and approach.
- (v) Providing for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report and to any advisors employed by the-Committee.

- (vi) Discussing with the independent auditors, before filing with the SEC, the Corporation's interim consolidated financial statements and the related disclosures included in Quarterly Reports on Form 10-Q, including the results of the independent auditors' reviews of the quarterly consolidated financial statements in accordance with professional standards and procedures for conducting such reviews.
- (vii) Discussing with the independent auditors, before filing with the SEC, the audited consolidated financial statements and Management Discussion and Analysis of Financial Condition and Results of Operations included in the Annual Report on Form 10-K.
- (viii) Overseeing (i) the Corporation's relationship with its independent auditors, including their activities with respect to the Corporation's financial reporting process and the Corporation's internal control over financial reporting; (ii) the independence of the independent auditors; and (iii) compliance with SEC Rules for disclosure of auditors' services. This oversight will include:
 - (a) requiring the independent auditors to deliver to the Committee on a periodic basis, but at least annually, a formal written report delineating: the independent auditor's internal quality control procedures, any issues raised by the most recent internal quality control review or if applicable by an inquiry or investigation by governmental or professional authorities within the preceding five years, all relationships between the auditor and the Corporation, consistent with Independent Standards Board Standard No. 1 in order to assess the independent auditor's independence, and engaging in a dialogue with the auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors;
 - (b) actively engaging in dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditors and recommending that the Board take appropriate action to satisfy itself with regard to the auditors' independence;
 - (c) discussing with the independent auditors the consolidated financial statements and audit findings, including any significant adjustments; management judgments and accounting estimates; significant new accounting policies; disagreements with management; any other matters described in PCAOB Auditing Standard No. 1301 (Communications with Audit Committees), as modified or supplemented; all critical accounting policies and practices used or to be used; all alternative treatments within generally accepted accounting principles ("GAAP") for policies and practices related to material items that have been discussed with management (including the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors); all material written communications between the

independent auditors and the Corporation, such as any management letter or schedule of unadjusted differences; and any other suggestions for improvements provided to management by the independent auditors;

- (d) discussing with the independent auditors any reports submitted to the Committee by the independent auditors in accordance with applicable SEC requirements, including any attestation report on management's assessment of internal control over financial reporting;
- (e) evaluating, at least annually, the work of the independent auditors, which evaluation shall include a review and evaluation of the lead partner of the independent auditors;
- (f) discussing with the independent auditors any significant matters regarding internal control over financial reporting that came to the independent auditors' attention during the conduct of their audit; and
- (g) approving in advance, the Corporation's hiring of employees or former employees of the independent auditor who were engaged on the Corporation's account during the one-year period preceding the date of initiation of an audit and who are being hired into a position at the Corporation which includes direct responsibility for or oversight of those who prepare the Corporation's financial statements and related information to be included in the Corporation's documents filed with the SEC. Positions include, but are not limited to, any one of the following positions: chief executive officer, controller, chief financial officer, chief accounting officer or any equivalent position.

B. Review of Financial Disclosures, Internal Control Over Financial Reporting, Internal Audit, Disclosure Controls and Procedures, Accounting Policies, Risk Oversight and Related Matters:

- (i) Overseeing management's activities with respect to the Corporation's financial reporting process, including the scope and timing of the annual audit of the Corporation's financial statements;
- (ii) Discussing with management, before filing with the SEC, the Corporation's interim consolidated financial statements and the related Management Discussion and Analysis of Financial Condition and Results of Operations included in Quarterly Reports on Form 10-Q;
- (iii) Discussing with management, before filing with the SEC, and recommending to the Board for inclusion in the Corporation's Annual Report on Form 10-K, the audited consolidated financial statements and Management Discussion and Analysis of Financial Condition and Results of Operations;
- (iv) Discussing with management, including the internal audit director, on a regular basis the adequacy of the Corporation's system of internal control over financial

reporting and the Corporation's disclosure controls and procedures, including (i) meeting periodically with the Corporation's management to review the adequacy of such internal control over financial reporting and disclosure controls and procedures, (ii) discussing with management before release the disclosure regarding such system of internal control over financial reporting and disclosure controls and procedures required under SEC rules to be contained in the Corporation's periodic filings, and (iii) reviewing earnings press releases, earnings guidance provided to analysts, and financial information provided to the public and analysts;

- (v) Reviewing at least quarterly with the internal audit director, who shall be a person appointed by the Board or the Committee, the internal control environment, any issues encountered in the course of the internal audit function's work, and such other responsibilities as directed by the Committee;
- (vi) Discussing periodically with management, including the internal audit director, the scope and nature of the internal audit function and the role and responsibilities of the internal audit function;
- (vii) Annually reviewing and approving an internal audit plan for the fiscal year as prepared by the internal audit director;
- (viii) Discussing with management and the independent auditors, before release, the unaudited quarterly operating results in the Corporation's quarterly earnings release as well as the annual results included in the Corporation's year-end earnings release;
- (ix) Discussing with management such accounting policies and practices (and changes therein) of the Corporation as are deemed appropriate for review by the Committee prior to any interim or year-end filings with the SEC or other regulatory body;
- (x) Discussing with management the selection, application and disclosure of the Corporation's critical accounting policies and practices, including an analysis of the effect of alternative treatments within GAAP for policies and practices relating to material items;
- (xi) Reviewing with management and the independent auditors the effect of regulatory and accounting initiatives that, in the Committee's judgment, may have a material effect on the Corporation's consolidated financial statements; and
- (xii) Reviewing and discussing with management the Corporation's major financial risk exposure and the steps management has taken to monitor and control such exposure, including monitoring the Corporation's practices and policies for risk assessment and enterprise risk management.
- (xiii) Reviewing and discussing with management the Corporation's cybersecurity and other information technology risk exposure and the steps management has taken

to monitor and control such exposure, including the Corporation's plans to mitigate cybersecurity risks and respond to data breaches.

- (xiv) Reviewing and discussing with management the Corporation's risk exposures in other areas, as the Committee deems necessary or appropriate from time to time.

C. Reporting to the Board, General Compliance and Related Matters:

- (i) Providing a report in the Corporation's proxy statement in accordance with the SEC Rules;
- (ii) Reviewing the Committee's own structure, processes and membership requirements and overseeing compliance with the requirements of the SEC for disclosure of audit committee members, member qualifications and activities;
- (iii) Review the adequacy of this Charter on an annual basis, or as otherwise necessary, and make recommendations to the Board concerning any amendments to this Charter;
- (iv) Reporting at least quarterly to the Board regarding fulfillment of the Committee's responsibilities and such other matters that the Committee deems appropriate to report to the Board or as requested by the Board;
- (v) Securing independent expert advice, including retaining independent counsel, accountants, consultants or other advisors, to assist the Committee in fulfilling its duties and responsibilities and providing for appropriate funding, as determined by the Committee, for payment of compensation to such independent counsel, accountants, consultants or other advisors employed by the Committee;
- (vi) If necessary, instituting special investigations, at the Corporation's expense, with full access to the Board chair, management, the independent auditor and, if applicable, the internal auditor, as well as all books, records, facilities and other personnel of the Corporation and, if appropriate, hiring special counsel or other experts to assist in such investigations;
- (vii) Discussing with management and (when appropriate) legal counsel, when necessary, any legal or regulatory matters generally, including those that could have a significant impact on the Corporation's consolidated financial statements;
- (viii) Reviewing proposed related party transactions (including transactions covered by Item 404 of Regulation S-K) for potential conflicts of interest and approving all such transactions in advance and develop and maintain policies and procedures for the Committee's review and approval of such transactions;
- (ix) Reviewing with the full Board any issues that arise regarding (a) the quality or integrity of the Corporation's financial statements; (b) the Corporation's compliance with legal or regulatory requirements; (c) the performance and independence of the Corporation's independent auditor; and (d) the performance of the internal audit function, if applicable;

- (x) Conducting and presenting to the Board an annual self-performance evaluation of the Committee;
- (xi) Establishing and maintaining free and open means of communication between and among the Board, the Committee, the Corporation's independent auditors and management, including providing such parties with appropriate opportunities to meet privately with the Committee;
- (xii) Providing oversight and review of the Corporation's investment policies;
- (xiii) Overseeing compliance by the Corporation's chief executive officer and senior financial officers with the Code of Ethics for Principal Executive and Senior Financial Officers, as adopted by the Corporation;
- (xiv) Overseeing compliance by the Corporation's employees with the Corporation's Code of Business Conduct and Ethics;
- (xv) Establishing procedures for receiving, retaining and treating complaints received by the Corporation regarding its practices and procedures for the confidential, anonymous submission by employees of concerns regarding questionable practices (including with respect to accounting or auditing matters);
- (xvi) Overseeing management's monitoring of compliance with the U.S. Foreign Corrupt Practices Act of 1977, as amended, or other applicable anti-corruption laws; and
- (xvii) Performing such other duties as may be requested or delegated by the Board.

While the Committee has the responsibilities and powers set forth in this Charter, the Corporation's financial statements are the responsibility of management and the independent auditors are responsible for planning and conducting audits to determine whether the Corporation's consolidated financial statements present fairly in all material respects the financial position of the Corporation.

IV. MEETINGS

The Committee will meet as often as it determines, but not less frequently than once quarterly. The Committee, in its discretion, will ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. The Committee will meet separately with the Chief Executive Officer and separately with the Chief Financial Officer of the Corporation at such times as it deems appropriate in order to review the financial affairs of the Corporation. The Committee will meet periodically in separate executive session with the independent auditors at such times as it deems appropriate in order to fulfill the responsibilities of the Committee under this charter.

A member or members of the Committee may participate in a meeting of the Committee by means of such telephonic, electronic or other communication facilities as permit all persons participating in the meeting to communicate adequately with each other, and a member participating in such a meeting by any such means is deemed to be present at that meeting.

A quorum for the transaction of business at all meetings of the Committee shall be a majority of the members of the Committee. Questions arising at any meeting shall be determined by a majority of votes of the members of the Committee present.

The chair of the Committee shall preside at each meeting. The chair will approve the agenda for the Committee's meetings and any member may suggest items for consideration. If the chair is not designated or present, an acting chair may be designated by the Committee members present.

V. MINUTES

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

VI. REPORTS

Apart from the report the SEC Rules require to be included in the Corporation's proxy statement, the Committee will summarize its examinations and recommendations to the Board in written form from time to time as the Committee deems appropriate, consistent with the Committee's charter.