

CITRIX SYSTEMS, INC.

Audit Committee Charter

A. PURPOSE AND SCOPE

The primary functions of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Citrix Systems, Inc. (the “Corporation”) are to oversee the accounting and financial reporting processes of the Corporation, to manage the audits of the financial statements of the Corporation and to exercise the responsibilities and duties set forth below, including, but not limited to: (a) assisting the Board in fulfilling its responsibilities by reviewing (i) the financial reports provided by the Corporation to the Securities and Exchange Commission (“SEC”), the Corporation’s stockholders, and the general public and (ii) the Corporation’s internal financial and accounting controls; (b) overseeing the appointment, compensation, retention and oversight of the work performed by any independent public accountants engaged by the Corporation; (c) overseeing procedures designed to improve the quality and reliability of the disclosure of the Corporation’s financial condition and results of operations; (d) overseeing the Corporation’s internal audit function; (e) serving as the Qualified Legal Compliance Committee (the “QLCC”) in accordance with Section 307 of the Sarbanes-Oxley Act of 2002 and the rules and regulations promulgated by the SEC thereunder; (f) recommending, establishing and monitoring procedures designed to facilitate (i) the receipt, retention and treatment of complaints relating to accounting, internal accounting controls or auditing matters and (ii) the receipt of confidential, anonymous submissions by employees of concerns regarding questionable accounting or auditing matters; (g) advising the Board, and in certain instances by acting on behalf of the Board, on matters relating to the Corporation’s investment policies and financing activities; (h) engaging advisors as necessary; and (i) determining the funding from the Corporation that is necessary or appropriate to carry out the Committee’s duties.

B. COMPOSITION

The Committee shall be comprised of a minimum of three directors as appointed by the Board, who shall meet the independence, audit committee composition and QLCC composition requirements promulgated by the SEC, the Nasdaq Stock Market, any other exchange upon which securities of the Corporation are traded, or any governmental or regulatory body exercising authority over the Corporation (each a “Regulatory Body” and collectively, the “Regulatory Bodies”), as in effect from time to time, and each member of the Committee shall be free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee.

At the time of his or her appointment to the Committee, each member of the Committee shall (i) be able to read and understand fundamental financial statements, including a balance sheet, cash flow statement and income statement and (ii) not have participated in the preparation of the financial statements of the Corporation or any current subsidiary of the Corporation at any time during the past three years. At least one member of the Committee shall have had past employment experience in finance or accounting, requisite professional certification in accounting, or other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial

officer or other senior officer with financial oversight responsibilities. Further, at least one member of the Committee shall qualify as an “audit committee financial expert” (as such term is defined under the SEC’s rules).

The members of the Committee shall be elected by the Board at the meeting of the Board following each annual meeting of stockholders and shall serve until their successors shall be duly elected and qualified or until their earlier resignation or removal. Unless a Chair is elected by the full Board, the members of the Committee may designate a Chair by majority vote of the full Committee membership.

The Committee shall meet as necessary to enable it to fulfill its responsibilities and duties as set forth herein, and shall meet with management, the internal auditors (or other personnel responsible for the internal audit function) and the independent accounting firm in executive sessions at least quarterly to discuss matters for which the Committee has responsibility.

C. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties the Committee shall:

Document Review

1. Review and assess the adequacy of this Charter periodically as conditions dictate, but at least annually (and recommend updates of this Charter to the Board of Directors if and when appropriate).
2. Review with representatives of management and representatives of the independent accounting firm the Corporation’s audited annual financial statements and the related disclosure under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” prior to their filing as part of the Annual Report on Form 10-K. After such review and discussion, the Committee shall recommend to the Board whether such audited financial statements should be published in the Corporation’s Annual Report on Form 10-K. The Committee shall also review the Corporation’s quarterly financial statements prior to their inclusion in the Corporation’s quarterly SEC filings on Form 10-Q and the related disclosure under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.”
3. Instruct the independent accounting firm to review the Corporation’s interim financial statements prior to their inclusion in the Corporation’s Quarterly Reports on Form 10-Q.

Independent Accounting Firm

4. The Committee shall be directly responsible for the appointment, compensation, retention, termination and oversight of the work of any independent accounting firm engaged by the Corporation for the purpose of preparing or issuing an audit report, performing other audit, review or attest services or any other related work. The authority of the Committee shall include ultimate authority to approve all

audit engagement fees and terms. The Committee shall have the ultimate authority and responsibility to appoint, evaluate and, when warranted, replace such independent accounting firm.

5. Resolve any disagreements between management and the independent accounting firm as to financial reporting matters.
6. Instruct the independent accounting firm that it should report directly to the Committee on matters pertaining to the work performed during its engagement and on matters required by applicable Regulatory Body rules and regulations.
7. The Committee shall (a) request that the independent registered public accounting firm provide the Committee with the letter required by Rule 3526 of the Public Company Accounting Oversight Board (the "PCAOB"), (b) discuss with the independent accounting firm the potential effects of any disclosed relationships or services on the objectivity and independence of the independent accounting firm, (c) require that the independent accounting firm provide to the Committee written affirmation that the independent accounting firm is, as of the date of the affirmation, independent in compliance with PCAOB Rule 3520, and (d) based on such disclosures, statement, discussion and affirmation, take or recommend that the Board take appropriate action in response to the independent accounting firm's report to satisfy itself of the independent accounting firm's independence. In addition, before approving the initial engagement of any independent registered public accounting firm, the Committee shall receive, review and discuss with the accounting firm all information required by, and otherwise take all actions necessary for compliance with the requirements of, PCAOB Rule 3526. References to rules of the PCAOB shall be deemed to refer to such rules and to any substantially equivalent rules adopted to replace such rules, in each case as subsequently amended, modified or supplemented.
8. At least annually, obtain and review a report by the independent accounting firm describing (a) the firm's internal quality control procedures and (b) any material issues raised by the most recent internal quality control review, peer review or PCAOB review of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues.
9. On an annual basis, discuss with representatives of the independent accounting firm the matters required to be discussed by PCAOB Auditing Standard No. 1301, as it may be modified or supplemented.
10. Meet with the independent accounting firm prior to the audit to review the planning and staffing of the audit and consider whether or not to approve the auditing services proposed to be provided.

11. Evaluate the performance of the independent accounting firm and consider the discharge of the independent accounting firm when circumstances warrant. The independent accounting firm shall be ultimately accountable to the Committee.
12. Oversee the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit at least once every five years, and oversee the rotation of other audit partners, in accordance with applicable rules and regulations.
13. Consider in advance whether or not to approve any audit and non-audit services to be performed by the independent accounting firm required to be approved by the Committee pursuant to the rules and regulations of any applicable Regulatory Body and adopt and implement policies for such pre-approval.
14. Establish policies with respect to the potential hiring of current or former employees of the Corporation's independent accounting firm.
15. Oversee and determine the compensation of any independent accounting firm engaged by the Corporation and notify the Corporation of anticipated funding needs of the Committee.

Internal and Annual Audit Functions; Risk Assessment

16. Review the Corporation's internal audit function, discuss the function's responsibilities, budget and staffing with the independent accounting firm, and take any other actions required by a Regulatory Body in connection with the Committee's oversight of the internal audit function.
17. Review the significant reports to management prepared by the internal auditors (or other personnel responsible for the internal audit function) and management's responses.
18. Review and discuss with management the guidelines and policies that govern the process by which the Corporation's exposure to risk is assessed and managed by management, and discuss the Corporation's major financial risk exposures and the steps that management has taken to monitor and control such exposure. The Committee shall provide periodic reports to the Board on such matters.
19. Review any analyses prepared by management, the internal auditors (or other personnel responsible for the internal audit function) and/or the independent accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the Corporation's financial statements, including analyses of the effects of alternative GAAP methods on the financial statements. The Committee may consider the ramifications of the use of such alternative disclosures and treatments on the financial statements and the treatment preferred by the independent accounting firm. The Committee may also consider other material written communications between the independent

accounting firm and management, such as any management letter or schedule of unadjusted differences.

Financial Reporting Processes

20. In consultation with the independent accounting firm and management, review annually the adequacy of the Corporation's internal control over financial reporting.
21. Review disclosures made to the Committee by the Corporation's Chief Executive Officer and Chief Financial Officer in connection with their certifications of the Corporation's reports on Form 10-K and Form 10-Q, including disclosures concerning (a) evaluations of the design and operation of the Corporation's internal control over financial reporting, (b) significant deficiencies and material weaknesses in the design and operation of the Corporation's internal control over financial reporting which are reasonably likely to adversely affect the Corporation's ability to record, process, summarize, and report financial information, and (c) any fraud, whether or not material, that involves management or other employees who have a significant role in the Corporation's internal controls. The Committee shall direct the actions to be taken and/or make recommendations to the Board of actions to be taken to the extent such disclosures indicate the finding of any significant deficiencies or material weaknesses in internal controls or fraud.
22. Review and discuss with management and the independent accounting firm the Corporation's critical accounting policies, accounting estimates resulting from the application of these policies, and any critical audit matters arising from the current period audit, and inquire at least annually of both the Corporation's internal auditors (or other personnel responsible for the internal audit function) and the independent accounting firm as to whether either has any concerns relative to the quality or aggressiveness of management's accounting policies.
23. Request and review periodic reports from management of the Corporation as to the Corporation's processes for reporting on internal controls of the Corporation as required by Section 404 of the Sarbanes-Oxley Act of 2002, and determining the effectiveness of the Corporation's disclosure controls and procedures.

Compliance

24. Determine the funding necessary for (a) compensation of any independent accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation, (b) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out the Committee's duties, and (c) compensation of any outside advisors to be engaged by the Committee. The Committee shall also notify the Corporation of the Committee's anticipated funding needs.

25. Establish written procedures for (a) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters and (b) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters.
26. Investigate any allegations that any officer or director of the Corporation, or any other person acting under the direction of any such person, took any action to fraudulently influence, coerce, manipulate, or mislead any independent public or certified accountant engaged in the performance of an audit of the financial statements of the Corporation for the purpose of rendering such financial statements materially misleading and, if such allegations prove to be correct, take or recommend to the Board appropriate disciplinary action.

Reporting

27. Prepare in accordance with the rules of the SEC, as modified or supplemented from time to time, a written report of the Committee to be included in the Corporation's annual proxy statement for each annual meeting of stockholders.
28. To the extent required by any Regulatory Body, instruct the Corporation's management to disclose in its annual proxy statement for each annual meeting of stockholders, Forms 10-K and Forms 10-Q the approval by the Committee of any non-audit services performed by the independent accounting firm, and review the substance of any such disclosure and the considerations relating to the compatibility of such services with maintaining the independence of the accounting firm.

QLCC Responsibilities

29. Establish written procedures for the confidential receipt, retention and consideration of: evidence of a material violation of an applicable United States federal or state securities law, a material breach of fiduciary duty arising under United States federal or state law, or a similar material violation of any United States federal or state law by the Corporation or by any officer, director, employee or agent of the Corporation (each, a "Material Violation") that is reported to the Committee by the Corporation's Executive Vice President and Chief Legal Officer, Chief Compliance Officer or other legal advisors.
30. To the extent required by any Regulatory Body, inform the Corporation's Executive Vice President and Chief Legal Officer, Chief Compliance Officer and Chief Executive Officer of any report of evidence of a Material Violation that is reported to the Committee by the Corporation's Executive Vice President and Chief Legal Officer, Chief Compliance Officer or other legal advisor.
31. Determine whether an investigation is necessary regarding any report of evidence of a Material Violation that is reported to the Committee by the Corporation's

Executive Vice President and Chief Legal Officer, Chief Compliance Officer or other legal advisor.

32. If the Committee determines an investigation is necessary or appropriate: (a) notify the full Board; (b) initiate an investigation, which may be conducted either by Executive Vice President and Chief Legal Officer or by outside attorneys; and (c) retain such additional expert personnel as the Committee deems necessary. At the conclusion of any such investigation: (i) recommend, by majority vote, that the Corporation implement an appropriate response to evidence remediation of a Material Violation; and (ii) inform the Executive Vice President Chief Legal Officer and the Chief Executive Officer and the Board of the results of any such investigation and the appropriate remedial measures to be adopted.
33. Acting by majority vote, take all other appropriate actions to respond to evidence of a Material Violation that is reported to the Committee by the Corporation's Executive Vice President and Chief Legal Officer, Chief Compliance Officer or other legal advisor.

Investment Policies and Financing Activities

34. Recommend action and provide advice to the Board regarding all matters affecting the review and approval of any proposed debt, equity or hybrid financing transaction of the Corporation.
35. Review and assess the Corporation's dividend policy and recommend dividend actions to the Board.
36. Review and assess the Corporation's stock and debenture repurchase plans and approve any actions taken under each such plan including the approval of any amendments or revisions thereto.
37. Oversee the Corporation's arrangements with banks and/or brokers.
38. Review and assess the adequacy of the Corporation's investment guidelines as necessary and assess whether these guidelines are appropriate for the Corporation.
39. Approve any amendments or revisions to the investment guidelines of the Corporation.
40. Oversee the Corporation's swap activities and review and approve, on at least an annual basis, the Corporation's decision to rely on the "end-user exception" to the mandatory clearing requirements included in the Commodity Exchange Act, and to enter into swaps that are not submitted for clearing through a clearing organization and/or executed on a designated contract market or swap execution facility; and adopt policies governing the Corporation's use of swaps subject to the end-user exception.

41. Review and assess the adequacy of the Corporation's foreign currency management guidelines and practices as necessary (including programs to manage foreign currency risk), and assess whether these guidelines and practices are appropriate for the Corporation.
42. Approve any amendments or revisions to the foreign currency management guidelines of the Corporation.
43. Review and assess the adequacy of the Corporation's risk assessment and risk management guidelines and practices governing investment and financing matters as necessary, and assess whether these guidelines and practices are appropriate for the Corporation.
44. Approve any amendments or revisions to the risk assessment and risk management guidelines and practices of the Corporation governing investment and financing matters.
45. Consult with members of the Corporation's management on matters relating to any proposed financing transaction, investment or repurchase strategy to be pursued by the Corporation.

General

46. To the extent deemed necessary by the Committee to carry out its duties, engage outside counsel, independent accounting consultants, investment bankers and/or other experts at the Corporation's expense.
47. Take such other actions regarding matters under the Committee's authority as may be reasonable, necessary or desirable, in the Committee's discretion, to fulfill its duties under this Charter or as shall otherwise be required by any Regulatory Body.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Corporation's financial statements are complete and accurate and are generated in accordance with generally accepted accounting principles.

Periodically, the Committee shall evaluate its own performance and report the results of such evaluation to the Board.

Last amended by the Board of Directors: June 3, 2020