

# **BioMarin Pharmaceutical Inc. Audit Committee Charter**

## **Purposes of the Committee**

The purposes of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of BioMarin Pharmaceutical Inc. (the "Company") are to:

- Oversee the Company's accounting and financial reporting processes and the audit of the Company's financial statements;
- Review financial information provided by the Company and the Company's systems of internal accounting and financial controls;
- Review the annual independent audit of the Company's financial statements, including the qualifications, independence and performance of the firm or firms of certified public accountants engaged as the Company's independent outside auditors for the purpose of preparing or issuing an audit report or performing other audit, review and attest services;
- Review and assess the Company's management of risks related to the matters overseen by the Committee.

The Company's executive management is primarily responsible for the completeness and accuracy of the Company's financial reporting and the adequacy of its internal financial and operating controls. The Committee recognizes that management and the independent auditors have more time, knowledge and detailed information on the Company than do Committee members; consequently, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditor's work. Further, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate, conform to generally accepted accounting principles or otherwise comply with applicable laws. This is the responsibility of management and the independent auditors.

The functions of the Committee as described in this Charter are set forth as a guide with the understanding that the Committee may diverge from this guide if circumstances so dictate. The approval of this Charter shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

## **Membership of the Committee**

### **Appointment and Removal**

- Members of the Committee shall be appointed by the Board, based on the recommendations of the Corporate Governance and Nominating Committee, and shall serve at the discretion of the Board.
- Members of the Committee shall serve until a successor is duly appointed or the member is removed or resigns.
- A member of the Committee shall be automatically removed if the member (1) is no longer a Director of the Company, (2) is determined by the Board to no longer be "independent" as that term is defined by The Nasdaq Stock Market LLC ("Nasdaq"), the Securities and Exchange Commission ("SEC") and the applicable provisions of the Sarbanes-Oxley Act of 2002 (the "Sarbanes-Oxley Act"), or (3) is ineligible because of other rules or requirements.
- Committee members may otherwise be removed or replaced by vote of the Board.

### **Number and Qualifications**

- The Committee will consist of at least three Directors. All members must each be "independent" in accordance with the applicable rules of Nasdaq, taking into account such exchange's additional independence requirements specific to membership in the Committee, meet the criteria for independence under Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended, and otherwise satisfy the applicable provisions of the Sarbanes-Oxley Act.
- Each member 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 have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication.

- At least one member shall qualify as an “audit committee financial expert,” as defined in Item 407(d)(5)(ii) of Regulation S-K as promulgated by the SEC.
- No member can have participated in the preparation of the financial statements of the Company or any subsidiary of the Company at any time during the past three years.

### **Committee Structure and Operations**

- The Board, taking into account the views of the Chair of the Board and the Corporate Governance and Nominating Committee, shall designate one member of the Committee as its Chair.
- The Committee shall meet when deemed necessary or desirable by the Committee or its Chair, generally at least four times per year. The Committee will meet with the independent auditors each quarter. On occasion, the Committee will meet with the auditors outside of the presence of management. The Committee may invite such members of management and other persons to its meetings as it may deem desirable or appropriate. The Committee shall have authority to require that any of the Company’s personnel, counsel, accountants (including the independent auditors) or investment bankers, or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants.
- The Committee shall maintain written minutes of its meetings and copies of its actions by written consent, and will cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board. The minutes of the Committee and actions by the unanimous written consent of Committee members will be made available to the other members of the Board.
- The Committee shall report regularly to the Board summarizing the Committee’s actions and any significant issues considered by the Committee.
- The Committee shall annually conduct a self-evaluation and advise the Board of such evaluation.

### **Committee Duties and Responsibilities**

The operation of the Committee shall be subject to the provisions of the Company’s Bylaws and Section 141 of the Delaware General Corporation Law, each as in effect from time to time. The Committee shall oversee the Company’s financial reporting process on behalf of the Board, and shall have direct responsibility for the appointment, compensation, retention and oversight of the work of the independent auditors and any other independent registered public accounting firm engaged for the purpose of performing other review or attest services for the Company. The independent auditors and each such other independent registered public accounting firm shall report directly and be accountable to the Committee. The Committee’s functions and procedures should remain flexible to most effectively address changing circumstances. To implement the Committee’s purposes and policies, the Committee shall be charged with the following duties and responsibilities, with the understanding, however, that the Committee may supplement and, except as otherwise required by applicable law or the requirements of Nasdaq, deviate from these activities as appropriate under the circumstances:

#### **Review of Financial Statements and Other Financial Information**

- To review and discuss the Company’s annual and quarterly financial statements with management and the independent auditors. Attention will be given to the effect of:
  - Any significant changes in the Company’s selection or application of accounting principles;
  - Off-balance sheet transactions; and
  - Significant financial reporting issues and judgments;
- To determine whether to recommend to the Board inclusion of the audited financial statements in the Company’s 10-K filing;
- To review and discuss with management and the independent auditors, as appropriate, the Company’s disclosures contained under the caption “Management’s Discussion and Analysis of Financial Condition and Results of Operations” in its periodic reports to be filed with the SEC; and
- To review and discuss with management and the independent auditors, as appropriate, earnings press releases, as well as the substance of the financial information and earnings guidance provided to analysts and ratings agencies, which discussions may be general discussions of the type of information to be disclosed or the type of presentation to be made.

## **Annual Audit**

At the completion of the annual audit, the Committee will review with management and the independent auditors the following:

- The independent auditors' audit and its report on the financial statements;
- Comments and recommendations of the independent auditors;
- Any significant changes in the auditors' initial audit plan;
- Other matters related to the audit which are required to be communicated to the Committee by generally accepted auditing standards, including a discussion of critical accounting policies and procedures, any discussions between the auditors and management regarding alternative treatment of financial information, and material written communications between management and the auditors; and
- The independent auditor's assessment of the quality, not just acceptability, of the Company's accounting principles and practices, the independent auditor's views about qualitative aspects of the Company's significant accounting practices, the reasonableness of significant judgments and estimates (including material changes in estimates), all known and likely misstatements identified during the audit, including any material audit adjustments proposed by the independent auditors and any adjustments proposed but not recorded, the adequacy of the disclosures in the financial statements and any other matters required to be communicated to the Committee by the independent auditor's under generally accepted accounting standards, including the standards of the Public Company Accounting Oversight Board ("PCAOB"), as appropriate.

## **Legal and Other Risks**

The Committee shall have the following additional duties:

- To review legal proceedings, litigation contingencies, information technology and security risks, and other risks and exposures that could materially affect the financial statements;
- To receive and, if appropriate, respond to attorneys' reports of evidence of material violations of securities laws and breaches of fiduciary duty and similar violations of U.S., state or other applicable law;
- To review and assess the Company's management of risks related to its financial statements, the financial reporting process, accounting, investments, access to capital, currency risk and hedging programs, information security (including risks related to cybersecurity), privacy and data protection; and
- To meet periodically with management to review the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

## **Appointment and Oversight of Auditors and the Audit Process**

The Committee shall have the following additional duties:

- In conjunction with the Corporate Governance and Nominating Committee, to review significant findings of internal audit and management's responses thereto;
- To review and consider the recommendations of the CEO with respect to the appointment or replacement of the senior internal auditing executive;
- To appoint, evaluate and, where appropriate, replace, the independent auditors;
- To review with the Board and the Company's Chief Executive Officer ("CEO") and Chief Financial Officer the performance and compensation of the auditors;
- To approve all arrangements and fees for work, including all audit, review and attest services, to be performed by the independent auditor's firm prior to the commencement of the engagement and to review the scope of the service and the compensation to be paid therefor, which approval may be pursuant to pre-approval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of pre-approval authority to one or more Committee members so long as any such pre-approval decisions are presented to the full Committee at the next scheduled meeting;
- To review and approve all arrangements and fees for non-audit services to be performed by the independent auditor's firm prior to the commencement of the engagement and to review the scope of the service and the compensation to be paid therefor, which approval may be pursuant to pre-approval policies and procedures established by the Committee consistent with applicable laws and rules, including the delegation of pre-approval authority to one or more Committee members so long as any such pre-approval decisions are presented to the full Committee at the next scheduled meeting.

- To review the independence and qualifications of the auditors and to require that the auditors provide to the Committee a formal written statement regarding all relationships between the auditors, or their affiliates, and the Company, or persons in financial oversight roles at the Company, to comply with PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*, so that the Committee may consider and discuss with the independent auditors any disclosed relationships and compensation or services that could affect the independent auditor's objectivity and independence; and
- To monitor the rotation of the partners of the independent auditors on the Company's audit engagement team as required by applicable laws and rules and will consider periodically, and, if deemed appropriate, adopt a policy regarding rotation of auditing firms.

### **Oversight of Internal Accounting and Internal Controls**

The Committee shall have the following additional duties:

- To review with the independent auditors and, if appropriate, management, any management or internal control letter issued or, to the extent practicable, proposed to be issued by the independent auditors and management's response, if any, to such letter, as well as any additional material written communications between the independent auditors and management;
- To review with management and the independent auditors or any other registered public accounting firm engaged to perform review or attest services, any material conflicts or disagreements between management and the independent auditors or such other accounting firm, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters, that individually or in the aggregate could be significant to the Company's financial statements or the independent auditor's report, and to resolve any conflicts or disagreements regarding financial reporting;
- To review with the independent auditors that firm's assessment of the financial staff of the Company (including internal audit) and the adequacy and effectiveness of the Company's financial and accounting internal controls;
- To discuss, at least annually, with the independent auditors the matters required to be discussed by PCAOB Auditing Standard No. 1301, *Communications with Audit Committees*, as well as any matters required to be communicated by PCAOB Auditing Standard No. 2410, *Related Parties*; and
- To establish and oversee 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 or auditing matters.

### **Financial Policies**

- The Committee shall review and approve such high-level financial control policies as the Board may direct.

### **Related Party Transactions**

- The Committee shall review and approve in advance or ratify all related party transactions in accordance with the Company's Corporate Governance Principles.

### **Committee Reports**

The Committee shall produce the following reports and provide them to the Board:

- A report for inclusion in the Company's annual report or proxy that describes the Committee's responsibilities and how those responsibilities were discharged.
- An annual performance evaluation of the Committee, which evaluation shall compare the performance of the Committee with the requirements of this charter. The performance evaluation shall also include an annual review of the adequacy of this charter. Following such annual review, the Committee shall recommend to the Board any revisions the Committee deems necessary or desirable, although the Board shall have the sole authority to amend this charter. The performance evaluation shall be conducted in such manner as the Committee deems appropriate.

## **Delegation of Authority**

The Committee may, in its discretion, form and delegate all or a portion of its duties and responsibilities to one or more subcommittees or to its Chair of the Committee, whether or not such delegation is specifically contemplated under any plan or program, to the extent allowed under applicable law, rules and regulations. By delegating an issue to a subcommittee or the Chair, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to a subcommittee or the Chair, doing so will not limit or restrict future action by the subcommittee or the Chair on any matters delegated such subcommittee or the Chair. Any action or decision of a subcommittee or the Chair will be presented to the full Committee at its next scheduled meeting or as soon thereafter as practicable.

## **Resources and Authority of the Committee**

The Committee shall have the authority to perform such other functions and to have such powers as may be necessary or appropriate in the efficient and lawful discharge of its responsibilities hereunder. The Committee shall have the resources and authority, in its sole discretion, appropriate to discharge its duties and responsibilities, including the authority to select, retain and obtain, at the expense of the Company, advice and assistance from internal or external resources, including the authority to select, retain, oversee, terminate and approve the fees and other retention terms of the independent auditors, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, and any other special counsel or other experts or consultants, as it deems appropriate. The Committee shall have sole authority to approve fees, costs, compensation and other terms of engagement of such outside resources and advisors, all of which will be promptly paid by the Company. The Committee shall also have authority to pay, at the expense of the Company, ordinary administrative expenses that, as determined by the Committee, are necessary or appropriate in carrying out its duties. The Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall have the authority to require that any of the Company's personnel, counsel or any other consultant or advisor to the Company attend any meeting of the Committee or meet with any member of the Committee or any of its special legal, accounting or other advisors and consultants. The Committee is empowered to investigate any matter brought to its attention and to retain counsel, auditors or other experts as required and to recommend to the Board resolution of any matter brought to its attention.

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