

**ELECTRONIC ARTS INC.
BOARD OF DIRECTORS**

AUDIT COMMITTEE CHARTER

As Amended May 24, 2006

1. PURPOSE

The Audit Committee of the Board of Directors (the "**Committee**") is charged with providing assistance to the Board of Directors (the "**Board**") in fulfilling its responsibility to Electronic Arts Inc. ("**EA**") and its stockholders in overseeing (a) management and its auditors in respect of corporate accounting, financial reporting practices, and the quality and integrity of the financial reports of EA, including EA's compliance with legal and regulatory requirements, (b) the independent auditor's qualifications and independence, (c) the performance of EA's internal audit function and independent auditor, and (d) the preparation of the report required by the rules of the Securities and Exchange Commission ("**SEC**") to be included in EA's annual proxy statement.

It is not the role of the Committee to plan or conduct audits, to guarantee the accuracy or quality of EA's financial statements or to determine that the financial statements are in accordance with generally accepted accounting principles and applicable laws and regulations. These are the responsibilities of management, the independent auditor and internal auditors. It is the responsibility of the Committee to maintain regular and open communication among the directors, the independent auditor, the internal auditors, and the financial management of EA.

2. COMPOSITION OF THE COMMITTEE

The Committee will consist of not less than three independent directors. To be considered "independent," the member, and the compensation received by such member, must satisfy the requirements of all applicable laws and regulations relative to audit committee independence, including without limitation those of the NASDAQ Marketplace Rules and the SEC, as determined by the Board. The members of the Committee shall possess such degree of financial or accounting expertise as may be required by law or by the regulations of the SEC or the NASDAQ Marketplace Rules, as the Board of Directors interprets such qualification in its business judgment. In addition, at least one member of the Committee shall possess the requisite financial sophistication to qualify as a "financial expert" under applicable SEC regulations. Each appointed Committee member will be subject to annual reconfirmation and may be removed by the Board at any time.

3. RESPONSIBILITIES AND DUTIES

In carrying out its purpose, the Committee will have the following responsibilities and duties:

- **Appointment of the Independent Auditor.** To the extent required by applicable law or regulation: (i) the Committee will be directly responsible for the appointment, retention, compensation and oversight of EA's registered public accounting firm (the "**independent auditor**"), including the resolution of any disagreements between management and the independent auditor regarding financial reporting, (ii) the independent auditor shall report directly to the Committee, (iii) the Committee shall approve in advance all auditing services (including comfort letters and statutory audits) performed by the independent auditor, (iv) the Committee shall approve in advance all permitted non-audit services performed by the independent auditor and (v) all non-audit services to be performed by the independent auditor shall be disclosed. The Committee may delegate to one or more members of the Committee the authority to grant pre-approvals required by this subsection, and the decisions of the member to whom this authority is delegated shall be presented to the Committee at the next scheduled meeting of the Committee.

- **Annual Statement from the Independent Auditor.** The Committee is responsible for obtaining from the independent auditor at least annually, a formal written statement delineating all relationships between the auditor and EA, consistent with Independence Standards Board Standard 1 (as such may be modified or superseded from time to time). The Committee shall be responsible for actively engaging in a dialogue with the independent auditor with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditor and for taking, or recommending that the Board of Directors take, such appropriate action as may be necessary to satisfy itself as to the qualifications, performance and independence of the independent auditor. To the extent required by law or regulation, the annual statement also shall describe: (a) the firm's internal quality control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by an 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 (c) any steps taken to deal with any such issues.
- **Risk Assessment and Accounting Controls.** The Committee will review with the independent auditor, EA's internal auditors, and appropriate financial and accounting personnel the adequacy and effectiveness of the accounting and financial controls of EA, and guidelines and policies to govern the process by which risk assessment and risk management is undertaken, and will elicit any recommendations for the improvement of such internal control procedures or particular areas where new or more detailed controls or procedures are desirable.
- **The Annual Audit.** The Committee will meet with the independent auditor and financial management of EA to review the scope of the proposed audit plan for the current year and the audit procedures to be utilized, and approve the budget for such audit. At the conclusion of the annual audit, the Committee will also review such audit, including any comments or recommendations of the independent auditor.
- **Review of Issues.** The Committee will regularly review with the independent auditor any audit problems or difficulties the auditor encountered in the course of the audit work, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management, and management's response. In that regard, no officer or director of EA, or any other person acting under the direction thereof, shall violate any law or regulation that prohibits fraudulently influencing, coercing, manipulating, or misleading any independent auditor engaged in the performance of an audit of the financial statements of EA for the purpose of rendering such financial statements materially misleading.
- **Hiring Policies.** The Committee will set clear hiring policies for employees or former employees of the independent auditor consistent with statutory and regulatory requirements.
- **Related Party Transactions.** The Committee will review and approve any "related party transactions", as such term is defined by SEC rules and regulations and NASDAQ Marketplace rules.
- **Complaint Procedures.** The Committee will establish and maintain procedures for the (i) receipt, retention, treatment, process and disposition of complaints received by EA regarding accounting, internal accounting controls or audit matters, and (ii) the confidential, anonymous submission by employees of EA of concerns regarding accounting or auditing matters.

- **Internal Audit Function.** The Committee will oversee the internal audit function of EA, including the independence and authority of its reporting obligations, its annual budget, the proposed audit plans for the coming year, and the coordination of such plans with the independent auditor. The head of the Company's internal audit function will report directly to the Committee. The Committee will receive, as necessary, notification of material adverse findings from internal audits and a progress report on the proposed internal audit plan, as appropriate, with explanations for changes from the original plan.
- **Earnings Releases.** The Committee will discuss earnings press releases and financial information and earnings guidance provided to analysts and rating agencies, though this may be done generally (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and the Committee need not discuss in advance each earnings release or each instance in which EA may provide earnings guidance.
- **Review of Financial Statements.** The Committee will discuss with management and the independent auditor the annual audited financial statements and the quarterly unaudited financial statements, including a discussion of all matters relevant thereto that are required to be discussed under any applicable law or regulation or that the Committee otherwise considers it desirable to discuss.
- **Review of Additional Matters.** The Committee will also review from time to time such additional matters as may be required by law or regulation, or that it deems advisable to review, including without limitation EA's critical accounting policies, the status of any significant income tax matters, the Company's investment and foreign exchange policies and practices, and certifications by management of EA's filings with the Securities and Exchange Commission.
- **Separate Meetings.** Periodically, the Committee shall meet separately with management, with the internal auditors, and with the independent auditor.
- **Investigations.** The Committee will investigate any matter brought to its attention within the scope of its duties to the extent and in such manner as it considers appropriate (including confidential, anonymous submissions by employees of concerns regarding questionable accounting or auditing matters). The Committee will discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding EA's financial statements or accounting policies. EA will follow all provisions of law or regulation that prohibit discipline of or discrimination against employees who report what they reasonably believe to be violations of any law, rule or regulation applicable to EA.
- **Ethics Policy Compliance.** The Committee will review compliance with EA's Code of Conduct annually. To the extent required by applicable laws or regulations: (a) the Code of Conduct will continue to be applicable to senior financial officers of EA, including its Chief Financial Officer, and its controller or principal accounting officer, and to persons performing similar functions; and (b) EA's Code of Conduct shall continue to include such standards as are reasonably designed to deter wrongdoing and to promote: (1) honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships; (2) full, fair, accurate, timely, and understandable disclosure in the reports EA files with or furnishes to the SEC and in other public communications made by EA; (3) compliance with applicable governmental laws, rules and regulations; (4) the prompt internal reporting of violations of the Code of

Conduct to an appropriate person or persons identified in the Code of Conduct; and (5) accountability for adherence to the Code of Conduct.

- **Legal Compliance.** The Committee will review compliance with EA's legal compliance policies annually. The Committee will discuss with EA's General Counsel legal matters that may have a material impact on EA's financial statements or compliance policies.
- **Outside Advisors.** The Committee may obtain advice and assistance from outside legal, accounting or other advisors as it deems appropriate. It may retain these advisors without seeking approval of the Board of Directors. EA will provide appropriate funding, as determined by the Audit Committee, for payment of the compensation of the independent auditor and of any advisors engaged by the Committee, and for ordinary administrative expenses necessary or appropriate in carrying out its duties.
- **Access to Management.** The Committee shall have full access to EA's executives and personnel as necessary to carry out its responsibilities.
- **Review of Charter.** The Committee will review the Committee Charter from time to time and at least annually and recommend any changes to the Board.
- **Reporting to the Board.** The Committee will report to the Board on the major items covered at each Committee meeting. The Committee will review with the full Board of Directors any issues that arise with respect to the quality or integrity of EA's financial statements, EA's compliance with legal or regulatory requirements, the performance and independence of EA's independent auditor, or the performance of the internal audit function.

Notwithstanding the foregoing, any action of the Committee may be subject to Board review and may be revised, modified or rescinded by the Board.

4. COMMITTEE MEETINGS

The Committee will meet as often as necessary to carry out its responsibilities and in any event at least quarterly. Meetings may be called by any Committee member and/or by the management of EA. A majority of the total number of members of the Committee will constitute a quorum at all Committee meetings and a quorum will be empowered to act on behalf of the Committee. Minutes of each meeting will be duly filed in EA records.