

CONCENTRIX CORPORATION AUDIT COMMITTEE CHARTER

PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors of the Company is to:

1. assist Board oversight of (a) the integrity of the Company’s financial statements, (b) the Company’s compliance with legal and regulatory requirements, (c) the independent auditor’s qualifications and independence, and (d) the performance of the Company’s internal audit function and independent auditors;
2. prepare the report that Securities and Exchange Commission (SEC) rules require be included in the Company’s annual proxy statement; and
3. perform such other duties and responsibilities enumerated in or otherwise consistent with this Charter.

The Committee’s function is one of oversight, recognizing that the Company’s management is responsible for preparing the Company’s financial statements, and the independent auditor is responsible for auditing those statements. In adopting this Charter, the Board of Directors acknowledges that the Committee members are not employees of the Company and are not providing any expert or special assurance as to the Company’s financial statements or any professional certification as to the external auditor’s work or auditing standards. Each member of the Committee shall be entitled to rely on the integrity of those persons and organizations within and outside the Company that provide information to the Committee and the accuracy and completeness of the financial and other information provided to the Committee by such persons or organizations absent actual knowledge to the contrary.

MEMBERSHIP AND PROCEDURES

Committee Authority

The Audit Committee shall have the sole authority to appoint or replace the independent auditor. The Audit Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Audit Committee.

Membership and Appointment

The Committee shall be comprised of not fewer than three members of the Board of Directors, as shall be appointed from time to time by the Board of Directors based on recommendations, if any, of the Nominating and Governance Committee. No Committee member shall simultaneously serve on the audit committees of more than two other public companies.

Removal

The entire Committee or any individual Committee member may be removed from office without cause by the affirmative vote of a majority of the Board of Directors. Any Committee member may resign effective upon giving oral or written notice to the Chair of the Board of Directors, the Corporate Secretary or the Board of Directors (unless the notice specifies a later time for the effectiveness of such resignation). If the resignation of a Committee member is effective at a future time, the Board of Directors may elect a successor to take office when the resignation becomes effective.

Meeting Procedures

A majority of the members of the Committee shall constitute a quorum for the transaction of business. The Committee may take action without a meeting by unanimous written consent of its members. The Committee may adopt such other rules and regulations for calling and holding its meetings and for the transaction of business at such meetings as are necessary or desirable and not inconsistent with the provisions of the Bylaws of the Company or this Charter. The Committee shall report regularly to the Board on matters within the responsibility of the Committee and actions taken at meetings or by unanimous written consent.

Chairperson

A chairperson of the Committee (the “Chairperson”) may be designated by the Board of Directors based upon the recommendation, if any, of the Nominating and Governance Committee. In the absence of such designation, the members of the Committee may designate the Chairperson by majority vote of the full Committee membership. The Chairperson shall preside at meetings of the Committee and shall determine the agenda, the frequency and the length of meetings and shall have unlimited access to management and information. Such Chairperson shall establish such other rules as may from time to time be necessary and proper for the conduct of the business of the Committee.

Secretary

The Committee may appoint a Secretary whose duties and responsibilities shall be to keep full and complete records of the proceedings of the Committee for the purposes of reporting Committee activities to the Board of Directors and to perform all other duties as may from time to time be assigned to him or her by the Committee, or otherwise at the direction of a Committee member. The Secretary need not be a Director.

Independence and Qualifications

Each member of the Committee shall meet the “independence” standards that may be established from time to time by the Nasdaq Stock Market LLC (“Nasdaq”), as well as any independence standards established by the Board of Directors. Each member of the Committee shall also meet any additional independence or experience requirements applicable to members of the Committee as may be established from time to time by Nasdaq or the Securities and Exchange Commission (the “SEC”). Each member of the Committee shall be or shall become within a reasonable period of time, financially literate. At least one member of the Committee shall have accounting or

financial management expertise. Also, the Board of Directors shall endeavor to appoint at least one member to the Committee who is a “financial expert” as defined by the SEC.

Delegation

The Committee may, by resolution passed by a majority of the Committee, designate one or more subcommittees, each subcommittee to consist of one or more members of the Committee. Any such subcommittee to the extent provided in the resolutions of the Committee, and to the extent not limited by applicable law or listing standard, shall have and may exercise all the powers and authority of the Committee, including the power and authority of the Committee to grant preapprovals of auditing and permitted non-audit services by the independent auditor. Any decision of such a subcommittee shall be presented to the Committee at its next scheduled meeting.

Resources and Authority to Retain and Replace Advisers

The Committee shall have the power and authority, at the Company’s expense and without seeking the approval of the Board of Directors, to engage, retain, replace, terminate and compensate independent counsel, accounting and other advisers, as it determines advisable to carry out its duties. The Committee shall have the sole authority to approve related fees and retention terms. The Committee may request any director, officer or employee of the Company or the Company’s outside counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee, and shall have full access to all books, records, facilities and personnel of the Company in connection with the discharge of its responsibilities.

Annual Performance Evaluation

With the oversight of the Nominating and Governance Committee, the Committee shall undertake an annual evaluation assessing its performance with respect to its purposes and its duties and tasks set forth in this Charter. The Committee shall also review and reassess the adequacy of this Charter annually and, to the extent the Committee so determines, make recommendations to the Board of Directors for changes or modifications to the Charter.

DUTIES AND RESPONSIBILITIES

The following shall be the common recurring duties and responsibilities of the Committee in carrying out its oversight functions. These duties and responsibilities are set forth below as a guide to the Committee with the understanding that the Committee may alter or supplement them as appropriate under the circumstances to the extent permitted by applicable law or listing standard.

With respect to the independent auditor:

1. The Committee shall be directly responsible for the appointment, retention, compensation and oversight work of the independent auditors. The Committee shall evaluate the qualifications, performance and independence of the independent auditors and shall review and evaluate the lead partner of the independent auditor team, ensuring the rotation of audit partners as required by law.

2. The Committee, or a subcommittee of the Committee, shall review in advance and preapprove the provision of all auditing and all permitted non-audit services by the independent auditor to the Company and its subsidiaries, subject to the *de minimis* exception for non-audit services described in Section 10A(i)(1)(B) of the Securities Exchange Act of 1934 which are approved by the Committee prior to the completion of the audit. The Committee shall also approve all audit engagement fees and terms and all non-audit engagements with the independent auditor.

3. In connection with the Committee's approval of non-audit services, the Committee shall consider whether the independent auditor's performance of any non-audit services is compatible with the independent auditor's independence.

4. At least annually, the Committee shall obtain and review a report by the independent auditor describing:

- (a) the independent auditor's internal quality-control procedures;
- (b) any material issues raised by the most recent internal quality control review or peer review of the independent auditor's 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 independent auditor's firm, and the steps taken to deal with those issues; and
- (c) all relationships between the independent auditor and the Company, in order to assess the auditor's independence.

5. The Committee shall review the report by the independent auditor, which is required by Section 10A of the Securities Exchange Act of 1934, concerning:

- (a) all critical accounting policies and practices to be used;
- (b) alternative treatments of financial information within GAAP that have been discussed with management officials, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
- (c) any other material written communications between the independent auditor and the Company's management.

With respect to the Company's financial statements:

6. The Committee shall discuss the annual audited financial statements and quarterly financial statements with management, the internal auditor and the independent auditor, including the Company's disclosures under the section entitled "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's reports filed with the SEC.

7. The Committee shall review disclosures made to the Committee by the Company's chief executive officer and chief financial officer during their certification process for Forms 10-

K and Forms 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

8. In connection with its review of the Company's financial statements, the Committee shall review and discuss with management, the internal auditor and the independent auditor the matters relating to the conduct of the audit required to be discussed by Public Company Accounting Oversight Board Auditing Standard No. 1301 (Communications With Audit Committees), as they may be modified or supplemented, including the auditor's judgment about the quality, not just acceptability, of the Company's accounting principles as applied in its financial reporting.

9. The Committee, as a whole or through the Chairperson, shall review the impact on the financial statements of significant events, transactions or changes in accounting principles or estimates that potentially affect the quality of the financial reporting with management, the internal auditor and the external auditor prior to filing of the Company's Reports on Forms 10-K or 10-Q, or as soon as practicable if the communications cannot be made prior to its filing.

10. Based on its review and discussions with management, the internal auditors and the independent auditor, the Committee shall recommend to the Board of Directors whether the Company's financial statements should be included in the Company's Annual Report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of the Form 10-K).

11. The Committee shall prepare or cause the preparation of the report required by SEC rules to be included in the Company's annual stockholders' meeting proxy statement.

12. The Committee shall generally discuss earnings press releases, including the use of non-GAAP or pro forma financial information, as well as financial information and earnings guidance provided to financial analysts and rating agencies. Such discussion may be done generally (i.e., a discussion consisting of the types of information to be disclosed and the types of presentations to be made).

13. The Committee shall discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies.

14. The Committee shall discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.

With respect to periodic reviews and reports:

15. Periodically, the Committee shall meet separately with each of management, internal auditors and the independent auditors.

16. The Committee shall review with the independent auditor any audit problems or difficulties and management's response. The review should also include discussion of the responsibilities, budget and staffing of the internal audit function.

17. The Committee shall review, based on the recommendation of the independent auditors and the Company's internal audit function, the scope and plan of the work to be done by the Company's internal audit function, and the results of such work.

18. The Committee shall discuss the Company's policies with respect to risk assessment and risk management.

19. Periodically, the Committee shall review with management, the internal auditor and the independent auditor the adequacy and effectiveness of the Company's systems and controls for monitoring and managing legal and regulatory compliance, including compliance with the Sarbanes-Oxley Act of 2002. The Committee shall also periodically review the Company's policies and procedures regarding compliance with the Company's Code of Business Conduct and Ethics.

20. The Committee shall communicate to the Board of Directors any issues with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the independent audit function.

With respect to other matters:

21. The Committee shall establish procedures for:

- (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters; and
- (b) the confidential, anonymous submission by the Company's employees of concerns regarding accounting or auditing matters.

22. The Committee shall establish the Company's hiring policies for employees or former employees of the Company's independent auditors.

23. The Committee shall review and approve or ratify related party transactions in accordance with the Company's related party transactions policy.

24. To the extent delegated to the Committee by the Board, the Committee shall annually review and approve the decision of the Company and its subsidiaries to enter into swaps that are not cleared through a derivatives clearing organization nor executed on a trading facility or exchange, in reliance on the commercial end-user exception from the swap clearing rules of the Commodity Futures Trading Commission, and perform such other responsibilities as may be necessary to comply with the Dodd-Frank Act and related rules with respect to swaps and other derivative instruments (for the avoidance of doubt, the foregoing does not require the Committee to approve individual derivative or swap agreements).

AMENDMENT

This Charter and any provision contained herein may be amended or repealed by a majority of the Board of Directors.