

GILEAD SCIENCES, INC.
AUDIT COMMITTEE CHARTER

(Revised November 10, 2016)

The Audit Committee shall be composed of at least three members of the Board of Directors, all of whom are independent of the management of Gilead Sciences, Inc. (the “Company”) and are free of any relationship that, in the opinion of the Board of Directors, would interfere with their exercise of independent judgment as an Audit Committee member. The members of the Audit Committee shall satisfy the independence and experience requirements, including the financial literacy and expertise requirements, as determined pursuant to applicable law or regulations established by the Securities and Exchange Commission (“SEC”) and applicable stock exchange upon which the Company’s securities are listed. At least one member shall satisfy the applicable stock exchange requirements for financial sophistication as in effect from time to time. The operation of the Audit Committee shall be subject to the Bylaws of the Company as in effect from time to time and to Section 141 of the Delaware General Corporation Law.

The Audit Committee shall provide assistance to the Board of Directors in fulfilling its responsibility to the stockholders and the investment community relating to the oversight of corporate accounting and reporting practices of the Company, the systems of internal accounting and financial controls, the qualifications, independence and performance of the independent registered public accounting firm engaged as the Company’s independent outside auditors for the purpose of preparing or issuing an audit report or performing audit services (the “auditors”) and the quality and integrity of the financial statements and reports of the Company. The auditors shall report directly to the Audit Committee. The Audit Committee shall have free and open communication with the directors, the auditors, the internal auditors, and the financial management of the Company and shall meet with such persons in executive sessions, as necessary. However, the Audit Committee is not responsible for the preparation, completeness and accuracy of the financial statements of the Company or the planning and conducting of the audits of the Company.

In carrying out its responsibilities, the Audit Committee shall adopt policies and procedures it believes necessary or appropriate to enable it to react to changing conditions, and to increase the confidence of the directors and stockholders that the corporate accounting and reporting practices of the Company comply with all requirements.

As appropriate under the circumstances, the Audit Committee will, among its other responsibilities:

1. Be directly responsible for the selection, appointment, retention, compensation, oversight and, where appropriate, authorization of the replacement of the auditors, to perform all proposed audit, review and attest services, as well as permissible non-audit services. The Audit Committee shall determine compensation for the auditors on an annual basis and approve, in advance, the terms of all services to be performed by the auditors, subject to

the *de minimis* exception for non-audit services in accordance with SEC rules and regulations. The Audit Committee may delegate pre-approval authority to one or more members of the Audit Committee. The decisions of any such Audit Committee member(s) to whom pre-approval authority is delegated must be presented to the full Audit Committee at its next scheduled meeting. The Audit Committee shall review the auditors' reports to them covering all matters required by applicable SEC and stock exchange rules and regulations and evaluate annually the experience and qualifications of the senior members of the auditor team.

2. Obtain and review a report prepared for and provided to the Audit Committee from the auditors at least annually regarding (a) the auditors' internal quality control procedures, (b) any material issues raised by the most recent internal quality-control 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 (c) any steps taken to deal with any such issues. Evaluate the independence of the auditors, including (i) considering whether the auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditors' independence and taking into account the opinions of management and internal auditors; (ii) obtaining, at least annually, a formal written statement from the auditors confirming their independence from the Company and delineating all relationships between the auditors and the Company consistent with Public Company Accounting Oversight Board Rule No. 3526, as modified or supplemented from time to time; and (iii) actively engaging in dialogue with the auditors regarding any matters that may impact their objectivity and independence and taking, or recommending that the full Board of Directors take, appropriate action to oversee the independence of the auditors.
3. Oversee the Company's compliance with the SEC and applicable stock exchange requirements relating to the rotation of audit partners, and guidelines for the Company's hiring of employees or former employees of the audit firm who were engaged in the Company's account. Consider periodically whether, in order to ensure continuing auditor independence, it is appropriate to rotate the audit firm
4. Meet with the auditors and financial management of the Company to review the scope and cost of the proposed audit for the current year and the audit procedures to be utilized and, following the conclusion thereof, review the results of such audit, including any findings, comments or recommendations of the auditors. Such review should also include a summary of any internal control communications provided to the Audit Committee by the auditors and the Company's responses.
5. Discuss with the auditors and the Company's financial and accounting personnel, their periodic review of the scope, adequacy and effectiveness of the Company's internal control over financial reporting, including the adequacy of the systems of reporting to the Audit Committee.

6. Review with the auditors and Company's financial management and accounting personnel the potential effect of regulatory and accounting developments on the Company's financial statements.
7. Review and approve, in advance, or ratify all "related party" transactions in accordance with applicable law and SEC and stock exchange rules and regulations.
8. Review reports prepared for and provided to the Audit Committee by management and/or the auditors of significant reporting issues and judgments made in connection with the preparation of the Company's financial statements, including an analysis of critical accounting policies and practices and the effect of alternative accounting policies available under generally accepted accounting principles on the Company's financial statements.
9. Assist the Company's management in the establishment and maintenance of disclosure controls and procedures in accordance with applicable law and SEC and stock exchange rules and regulations that are adequate to meet the Company's reporting obligations under applicable securities laws.
10. Establish and maintain procedures for the receipt, retention and treatment of complaints received by the Company with respect to accounting, internal accounting controls or auditing matters which shall include procedures for the confidential and anonymous treatment of submission of such complaints by employees. Review with management and the auditors any correspondence with regulators or government agencies and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies.
11. Review with the Company's General Counsel or other appropriate legal personnel any legal matters that may have a material impact on the Company's financial statements, the Company's compliance policies, business conduct controls and any material reports or inquiries received from regulators or governmental agencies.
12. Meet with the auditors in executive sessions. The Audit Committee shall review with the auditors any problems or difficulties identified by management or the auditors during the audit and management's response, and undertake the responsibility to investigate and resolve any disagreements between the Company's management and the auditors regarding the Company's financial reporting, accounting practices and policies or internal control-related matters.
13. Review with the auditors and the Company's financial management and accounting personnel the Company's proposed earnings releases and financial guidance, if any.
14. Review with the auditors and the Company's financial management and accounting personnel the quarterly financial statements, including the results of the review by the auditors of the quarterly financial statements, prior to the filing of the Company's Quarterly Report on Form 10-Q. Such review shall include, without limitation, a discussion of any material changes in accounting principles or practice used in preparing the financial statements, Management's Discussion and Analysis of Operations proposed

to be set forth in the Quarterly Report on Form 10-Q, management's conclusion regarding its assessment of the effectiveness of the Company's disclosures controls and procedures and of all matters necessary for the certifications of such report by the Company's management in accordance with applicable law. The Audit Committee shall also review with management and the auditors any other matters required to be communicated to the Audit Committee by the auditors under the standards of the Public Company Accounting Oversight Board (United States).

15. Prior to the filing of its Annual Report on Form 10-K:

- a. Review and discuss with the auditors the results of the annual audit of the Company's financial statements, including (i) the auditors' assessment of the quality, not just acceptability, of accounting principles, (ii) the reasonableness of significant judgments and estimates, (iii) any material audit adjustment proposed by the auditors, (iv) the nature of significant risks and exposures, (v) the adequacy of the disclosures in the financial statements and (vi) any other matters required to be communicated to the Audit Committee by the auditors under the standards of the Public Company Accounting Oversight Board (United States).
- b. Review with the auditors and the Company's financial management and accounting personnel the Company's audited annual financial statements and management's report on its assessment of the effectiveness of the Company's internal control over financial reporting as of end of the most recent fiscal year and, as required, the auditors' report on the effectiveness of internal control over financial reporting. Such review shall include, without limitation, a discussion of any material changes in accounting principles or practices used in preparing the financial statements, Management's Discussion and Analysis of Operations proposed to be set forth in the Annual Report on Form 10-K, management's conclusions regarding its assessment of the effectiveness of the Company's disclosure controls and procedures and of all matters necessary for the certifications of such report by the Company's management in accordance with applicable law.
- c. Based on the results of the review and discussion above, determine whether to recommend to the Board of Directors that the financial statements be included in the Form 10-K for filing with the SEC.

16. Review and discuss with management and the auditors any material financial or non-financial arrangements of the Company which do not appear in the Company's financial statements and any transactions or arrangements with parties related to the Company which transactions are significant in size or involve terms or other aspects that differ from those that would likely be negotiated with independent parties, and which arrangements or transactions are relevant to an understanding of the Company's financial statements.

17. Meet with internal audit management of the Company to (a) review and approve the annual internal audit plan and budget, including any significant subsequent modifications,

and (b) review the results of internal audit activities, including significant issues and management action plans.

18. Submit the minutes of meetings of the Audit Committee to, or discuss the matters discussed at committee meetings with, the Board of Directors.
19. Investigate matters brought to its attention within the scope of its duties as it deems necessary or appropriate. In discharging these responsibilities, the Audit Committee will have full access to Company management and other employees and to the Company's books and records, and will have the power and resources to retain outside legal, accounting or other advisors to assist the Audit Committee for this purpose, and to determine the compensation for any such advisors.
20. Monitor risks associated with the Company's financial and accounting systems, accounting policies and investment strategies, in addition to finance-related public reporting, regulatory compliance and certain other matters delegated to the Committee, including risks associated with the Company's information systems and technology (including cybersecurity). Prepare the report to be included in the Company's annual proxy statement as required by applicable SEC rules and regulations.
21. Review and reassess the adequacy of this Audit Committee Charter on an annual basis and recommend any proposed changes to the Board of Directors for approval.
22. Perform such other functions and have such powers as may be necessary or appropriate in the efficient and lawful discharge of the foregoing.