

INTUITIVE SURGICAL, INC.

AMENDED AND RESTATED AUDIT COMMITTEE CHARTER

(As amended and restated on January 28, 2021)

I. Purpose

The Audit Committee (the “**Committee**”) of Intuitive Surgical, Inc. (the “**Company**”) is established by the Board of Directors (the “**Board**”) for the primary purpose of assisting the Board in:

- Overseeing the integrity of the Company’s financial statements, accounting and financial reporting processes and financial statement audits;
- Overseeing the Company’s compliance with legal and regulatory requirements related to financial reporting;
- Overseeing the registered public accounting firm’s (independent auditor’s) qualifications and independence;
- Overseeing the performance of the Company’s independent auditor; and
- Overseeing the Company’s systems of disclosure controls and procedures and internal controls over financial reporting.

Consistent with this function, the Committee should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures, and practices at all levels. The Committee should also provide for open communication among the independent auditor, financial and senior management, and the Board of Directors.

The Committee has the authority to conduct investigations into any matters within the Committee’s responsibilities and, in doing so, may have full access to the Company’s records, employees, and independent registered public accounting firm (with or without the presence of management as directed by the Committee).

The Committee has the authority to obtain advice and assistance from outside legal, accounting, or other advisors as necessary or appropriate to perform its duties and responsibilities.

The Company will provide appropriate funding, as determined by the Committee, for compensation to the independent auditor, to any advisors that the Committee chooses to engage, and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee’s responsibilities are limited to oversight. It is the responsibility of the Company’s management to establish and maintain accounting policies and procedures in accordance with GAAP and other applicable reporting and disclosure standards and for

preparing the Company's financial statements, which the independent auditors audit and review. The Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in Section III of this Charter.

The Committee will report regularly to the Board regarding the execution of its duties and responsibilities.

II. Composition and Meetings

The Committee will consist of at least three directors, subject to any available exception under applicable rules, or more directors as determined by the Board.

Each Committee member must meet the applicable standards of independence of the securities exchange(s) on which the Company is listed and the applicable rules promulgated by the Securities and Exchange Commission (the "SEC"), subject to any available exception under applicable rules. The determination of independence will be made by the Board.

All members of the Committee must comply with all financial-literacy requirements of the securities exchange(s) on which the Company is listed. At least one member will qualify as an "audit committee financial expert" as defined by the SEC and determined by the Board, or the Company shall disclose in its periodic reports pursuant to the Securities Exchange Act of 1934, as amended, the reasons why at least one member of the Committee is not an "audit committee financial expert."

The members of the Committee will be appointed by the Board to serve until their successors are elected and may be removed from the Committee with or without cause, by the Board. Unless a chairperson is designated by the full Board, the members of the Committee may designate a chairperson by majority vote.

The Committee will meet at least quarterly, or more frequently as circumstances dictate. The Committee chairperson will approve the agenda for the Committee's meetings in consultation with the appropriate members of the Committee, and any member may suggest items for consideration. Briefing materials will be provided to the Committee as far in advance of meetings as practicable. It is expected that each regularly scheduled meeting will conclude with an executive session of the Committee absent members of management. As part of its responsibility to foster open communication, the Committee will meet periodically with management, the internal auditor and the independent auditor in separate executive sessions. In addition, the Committee will meet with the independent auditor and management to discuss the annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

III. Responsibilities and Duties

To fulfill its responsibilities and duties, the Committee will:

Documents/Reports/Accounting Information Review

1. Review this Charter at least annually and recommend to the Board any necessary amendments.
2. Meet with management and the independent auditor to review and discuss the Company's annual financial statements and quarterly financial statements (prior to the Company's Form 10-K or 10-Q filings or release of earnings), as well as all internal control reports (or summaries thereof). Review other relevant reports or financial information submitted by the Company to any governmental body or the public, including Form 10-K, Form 10-Q, proxy statements, management certifications as required by the Sarbanes-Oxley Act of 2002, and relevant reports rendered by the independent auditor (or summaries thereof).
3. Recommend to the Board whether the financial statements should be included in the annual report on Form 10-K.
4. Review and discuss earnings press releases, including the type and presentation of information, paying particular attention to the presentation of any pro forma or other information not in accordance with the Generally Accepted Accounting Principles ("GAAP").
5. Review and discuss financial information and earnings guidance provided to analysts and ratings agencies.

Independent Auditor

6. Appoint (and recommend that the Board submit for stockholder ratification, if applicable), compensate, retain, and oversee the work performed by the independent auditor and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work as required under applicable SEC rules and regulations. Review the performance and independence of the independent auditor and remove and replace the independent auditor if circumstances warrant. The independent auditor will report directly to the Committee and the Committee will oversee the resolution of disagreements between management and the independent auditor if they arise.
7. Consider whether the independent auditor's provision of permissible non-audit services is compatible with the independent auditor's independence. Discuss with the independent auditor the matters required to be discussed pursuant to applicable auditing standards then in effect.
8. Review with the independent auditor any problems or difficulties and management's response.

9. Review the independent auditor's attestation and report on management's assessment of internal control over financial reporting.
10. Hold timely discussions with the independent auditor regarding the following:
 - All critical accounting policies and practices.
 - All alternative treatments of financial information within GAAP principles related to material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.
 - Other material written communications between the independent auditor and management, including, but not limited to, the management letter and schedule of unadjusted differences.
11. At least annually, obtain and review a written report by the independent auditor describing:
 - The independent auditor's internal quality-control procedures.
 - Any material issues raised by the most recent internal quality-control or peer review, Public Company Accounting Oversight Board ("**PCAOB**") review, or by any inquiry or investigation conducted by governmental or professional authorities during the preceding five years with respect to independent audits carried out by the independent auditor, and any steps taken to address such issues.
 - All relationships between the independent auditor and the Company, as required by PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*.

This report should be used to evaluate the independent auditor's qualifications, performance, and independence. Further, the Committee will review the experience and qualifications of the lead partner each year and determine that all partner rotation requirements, as promulgated by applicable rules and regulations, are executed. The Committee will also consider whether there should be rotation of the independent auditor itself.

12. Actively engage in dialogue with the independent auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the independent auditor and take appropriate actions to oversee the independence of the independent auditor.
13. Review and preapprove (which may be pursuant to preapproval policies and procedures) both audit and non-audit services to be provided by the independent auditor. The authority to grant preapprovals may be delegated to one or more

designated members of the Committee, whose decisions will be presented to the full Committee at its next regularly scheduled meeting.

14. Set policies, consistent with governing laws and regulations, for hiring current or former personnel of the independent auditor.

Financial Reporting Processes, Accounting Policies, and Internal Control Structure

15. In consultation with the independent auditor, review the integrity of the Company's financial reporting processes (both internal and external), and the internal control structure (including disclosure controls and procedures and internal control over financial reporting).
16. Receive and review any disclosure from the Company's Chief Executive Officer or Chief Financial Officer (or principal executive officer or principal financial officer, if applicable) made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of: a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data; and b) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
17. In consultation with the independent auditor and management, review significant issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; significant issues as to the adequacy of the Company's internal controls; and any special audit steps adopted in light of material control deficiencies.
18. Review analyses prepared by management and the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
19. Review the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on the financial statements of the Company.
20. Review and approve all related-party transactions, defined as those transactions required to be disclosed under Item 404 of Regulation S-K.
21. Establish and oversee procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including an ethics helpline that is designed to receive confidential, anonymous submissions by Company employees regarding questionable accounting, internal controls or auditing matters and any known or suspected

violations of the Company's Code of Business Conduct and Ethics or any applicable laws and regulations.

22. Periodically review and approve the following policies of the Company: Insider Trading Policy, Foreign Exchange Exposure Management Policy, Investment Policies, Confidential Complaint Policy, Disclosure Committee Charter, and any amendments thereto, as well as review and grant any waiver of the Code of Business Conduct and Ethics requested by any directors or executive officers of the Company unless otherwise so waived by the full Board.

Legal Compliance and Risk Management

23. Meet periodically (and/or the chairperson of the Committee shall meet periodically) and review with the Company's legal counsel and independent auditor:
 - Legal compliance and other legal matters that could have a significant impact on the Company's financial statements.
 - Any material reports or inquiries received from regulators, governmental agencies or employees that raise material issues regarding the Company's financial statements and accounting or compliance policies.
24. Discuss the Company's processes with respect to risk assessment and risk management. Review and oversee risks and exposures associated with financial matters, particularly financial reporting, tax, accounting, disclosure, internal control over financial reporting, investment guidelines and credit and liquidity matters. Provide regular reports to the Board.
25. Discuss policies with respect to cybersecurity risk assessment and risk management, including appropriate guidelines and policies to govern the process, as well as the Company's significant cybersecurity risk exposures and the steps management has undertaken to address them. Discuss if any such risks and incidents should be disclosed in the Company's periodic filings with the SEC.

Internal Audit

26. Approve the internal audit charter.
27. Review and approve the appointment and/or replacement of the internal audit director and the remuneration of the internal audit director.
28. Oversee the internal audit department objectives, its mission, responsibilities, independence, performance and annual plan.
29. Review the internal audit budget, resource plan, activities and organizational structure of the internal audit function.

30. Meet periodically with the internal audit director to discuss any matters that the Committee or internal audit director believes should be discussed privately, including in executive sessions, if the Committee or the internal audit director believes necessary.
31. Review any significant issues raised in reports to management by the internal audit team.

Other Responsibilities

32. Review with the independent auditor and management the extent to which changes or improvements in financial or accounting practices have been implemented.
33. Prepare the report that the SEC requires be included in the Company's annual proxy statement.
34. Conduct a periodic performance assessment relative to the Committee's purpose, duties, and responsibilities outlined herein.
35. Perform any other activities consistent with this Charter, the Company's bylaws, and any governing law that the Board or Committee determines are necessary or appropriate.

IV. Delegation of Duties

The Committee is entitled to delegate any or all of its responsibilities to a subcommittee of the Committee, to the extent consistent with the provisions of this Charter, the Company's Bylaws and applicable law.