

**Atmus Filtration Technologies Inc.**  
**Audit Committee Charter**  
(Approved as of October 17, 2024)

**I. Purpose**

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Atmus Filtration Technologies Inc. (the “Company”) is to:

1. assist the Board in its oversight of:
  - (a) the integrity of the Company’s financial statements, and related financial disclosures and internal control over financial reporting, including information technology security and control;
  - (b) the Company’s compliance with its ethics policies, and legal and regulatory requirements; and
  - (c) the independent auditor’s qualifications and independence.
2. prepare the report of the Committee required to be included in the proxy statement;
3. select, retain, compensate, oversee and evaluate the independent auditor;
4. provide assistance to the Board in its oversight of Company guidelines and policies with respect to business risk management and other matters as the Board or the Committee deems appropriate; and
5. oversee the performance of the Company’s internal audit function and periodically receive confirmation of its compliance with the Institute of Internal Auditors’ International Standards for the Professional Practice of Internal Auditing through Quality Assessment Reviews.

**II. Composition**

1. The Committee’s composition is determined by the Board, based upon the recommendations of the Governance and Nominating Committee of the Board, and shall consist of at least three directors, including a chair. Each member of the Committee shall meet the independence and qualification requirements of the New York Stock Exchange, the Securities and Exchange Commission (“SEC”), applicable law and any additional requirements that the Board deems appropriate. Committee members shall be financially literate (or become financially literate within a reasonable period of time after such member’s

appointment to the Committee) and, as a general rule, shall not simultaneously serve on the audit committee of more than two other public companies. At least one member of the Committee shall have accounting or related financial expertise, as the Board interprets such qualification in its business judgment, who shall be disclosed as the Committee's "financial expert" in the Company's proxy statement as required by the rules and regulations of the SEC. Committee members are subject to removal pursuant to the Company's Corporate Governance Principles.

### **III. Meetings**

The Committee shall meet not less than four times annually, or more frequently as determined by the Board or the Committee. The Committee may take action by unanimous written consent. A majority of the members of the Committee present in person or by means of a telephone conference call or similar communication arrangements shall constitute a quorum. The Committee also shall meet periodically with management, including the Company's Director of Audit and Enterprise Risk Management, and the Company's independent auditor, in separate executive sessions. The Committee chair may invite any individual, whether external or internal to the Company, to attend all or part of any meetings of the Committee in whatever capacity as the Committee chair deems appropriate to assist the Committee in the fulfillment of its duties. The Company's internal auditors, independent auditor or internal counsel, may, at any time, request a meeting with the Committee or Committee chair with or without management attendance. Board

### **IV. Responsibilities**

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to determine that the Company's financial statements are complete, accurate, and in accordance with generally accepted accounting principles ("GAAP") in the United States – these are the responsibilities of the Company's management. The responsibility of the Company's independent auditor is to plan and conduct the audit to determine whether the financial statements present fairly in all material respects the financial position of the Company.

#### **A. Relationship with Independent Auditor**

##### **1. Selection and Oversight of Independent Auditor**

The Committee shall have the sole authority and responsibility to select, compensate, retain, oversee, and, if necessary, terminate the Company's independent auditor. The independent auditor shall report directly to the Committee and the independent auditor shall

ultimately be accountable to the Committee. The Company shall provide appropriate funding, as determined by the Committee, to compensate the independent auditor.

The Committee shall:

- (a) review and evaluate the lead audit partner of the independent auditor team;
- (b) ensure the rotation of the partners of the independent auditor involved in the audit, as required by law and regulation;
- (c) set clear hiring policies for employees or former employees of the independent auditor, in compliance with SEC regulations and stock exchange listing standards;
- (d) meet with the independent auditor prior to the audit to discuss the scope, planning and staffing of the audit;
- (e) review with the independent auditor any problems or difficulties the independent auditor may have encountered in the conduct of the audit and management's response thereto and resolve any disagreements between the independent auditors and management; and
- (f) pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed by the independent auditor, subject to applicable de minimis exceptions for non-audit services. The Committee may delegate this authority to a subcommittee of one or more Committee members; provided however, that such subcommittee decisions subsequently are presented to the full Committee in a timely manner, but in no event later than the next Committee meeting.

## 2. Assessment of Independence and Quality of Independent Auditor

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

- (a) the auditing firm'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, 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, and any steps taken to deal with any such issues; and

- (c) all relationships between the independent auditor and the Company (in order to assess independence).

The Committee shall engage in an active dialogue with the independent auditor regarding any disclosed relationships or services that might impact the objectivity and independence of the independent auditor and take appropriate action in response to the independent auditor's report to satisfy itself of the independent auditor's independence.

From time to time as determined appropriate by the Committee in its discretion, the Committee also may evaluate and consider other factors and circumstances relating to the independent auditor, including the scope of its expertise and international operations, its policies and practices with respect to the rotation and selection of key audit personnel, and the length of its engagement as the Company's independent auditor.

**B. Oversight of Financial Disclosure and Internal Controls**

1. The Committee shall review and discuss with management, the Director of Audit and Enterprise Risk Management, and the independent auditor, as appropriate:
  - (a) the Company's annual audited financial statements and quarterly unaudited financial statements, as well as management's discussion and analysis of financial condition and results of operations, the results of each quarterly review and annual audit by the independent auditor, and other matters required to be discussed with the independent auditor by applicable laws, regulations and auditing standards, including the quality, not just the acceptability, of the accounting principles and underlying estimates used in the audited financial statements. The Committee also shall review and discuss with management each Form 10-Q and Form 10-K prior to filing. The Committee shall report to the Board and stockholders whether it recommends to the Board that the most recent year's audited financial statements be included in the Form 10-K;
  - (b) any other SEC filings as the Committee deems appropriate, prior to filing;
  - (c) earnings press releases (including the use of pro forma or adjusted non-GAAP information) prior to release;
  - (d) financial information and earnings guidance provided to analysts and rating agencies (this discussion may be general, and need not take place prior to each instance in which such information is provided);
  - (e) the integrity of the Company's accounting and financial reporting processes (both internal and external), including, but not limited to:

- (i) all critical accounting policies and practices (including accounting estimates) to be used by the Company, including all major issues regarding accounting principles and financial statement presentations, and any significant changes in the Company's selection or application of accounting principles;
- (ii) analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments (including use of estimates) made in connection with the preparation of the financial statements, including any required analyses of the effects of alternative GAAP methods on the financial statements;
- (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;
- (iv) the results of the activities of the Director of Audit and Enterprise Risk Management and the independent auditor, including major conclusions, findings and recommendations and related management responses;
- (v) any material written communications between the independent auditor and management, including any management letters or schedules of unadjusted differences;
- (vi) matters of audit quality and consistency, including required communications between the audit team and the independent auditor's national office respecting auditing or accounting issues arising during the engagement;
- (vii) management's assertions concerning the effectiveness of:
  - a. disclosure controls and procedures; and
  - b. internal controls over financial reporting;
- (viii) any disclosures made to the Committee by the Company's management regarding:
  - a. significant deficiencies in the design or operation of internal controls or any material weaknesses therein;

- b. any fraud, whether or not material, involving management or other employees who have a significant role in the Company's internal controls; and
  - c. any material violation of (1) any law, rule or regulation (including securities laws) applicable to the Company or the operation of its businesses or (2) the Company's Code of Conduct; and
- (ix) any special audit steps adopted in light of material control deficiencies.
- (f) internal audit charter, internal audit results, internal audit plans, and any significant changes to internal audit plans;
  - (g) internal audit department staffing and any changes to staffing levels, including the appointment, performance and replacement of the Director of Audit and Enterprise Risk Management;
  - (h) the Chief Executive Officer and Chief Financial Officer certification process; and
  - (i) internal auditors review of conflicts of interest, if any, of members of senior management and insider and affiliated party transactions.
2. The Committee shall review and discuss with the independent auditor the matters required to be discussed pursuant to auditing standards generally accepted in the United States of America, including those described in the PCAOB Auditing Standard No. 1301, Communications with Audit Committees, as currently in effect, and other PCAOB standards and rules as specified in Appendix B of AS 1301.
  3. The Committee shall obtain assurance from the independent auditor to the Company that the audit was conducted in a manner consistent with Section 10A(b) of the Securities Exchange Act of 1934.
  4. The Committee shall, periodically, evaluate the appropriateness of reporting relationships of the Company's internal audit function to ensure continued independence of the internal audit activity.
  5. The Committee shall review and approve the annual internal audit plan and the internal audit charter.

6. The Committee shall review and concur with management in the appointment, replacement or dismissal of the Director of Audit and Enterprise Risk Management.
7. The Committee shall review and discuss with the Company's Chief Legal Officer and Director of Audit and Enterprise Risk Management, as appropriate:
  - (a) material litigation involving the Company that has a material impact on the financial statements;
  - (b) any reports or inquiries received from regulators, governmental agencies, employees or others that raise material issues regarding the Company's financial statements, internal control over financial reporting and accounting or compliance policies;
  - (c) the management delegation of authority process; and
  - (d) such other matters as the Board or the Committee considers appropriate.
8. The Committee shall oversee the Company's guidelines and policies concerning Risk Assessment and Enterprise Risk Management (ERM). At least annually, the Committee shall review an ERM Report displaying a comprehensive and prioritized list of risks. The Committee shall designate risk areas for discussion and periodically review the status of topics for which it has oversight responsibility. It is the Audit Committee's responsibility to meet periodically with management to review and oversee the Company's major financial risk exposures, as well as risk exposures related to cyber security and the steps management has taken to monitor and control such exposure.
9. The Committee shall have oversight of the Company's overall hedging strategy, including policies and procedures, and the use of swaps and other derivative instruments by the Company or any of its subsidiaries for hedging risks.
10. The Committee members shall participate in periodic educational sessions on accounting and financial reporting matters.

## **V. Compliance and Investigations**

The Committee shall establish 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 concerns regarding questionable accounting or auditing matters. The Committee shall receive and review attorney reports of evidence of a material violation of any law, rule or regulation (including securities laws or breaches of fiduciary duty) or the Company's Code of Conduct

regarding the Company's financial statements, internal control over financial reporting and accounting or compliance policies. The Committee shall have general oversight responsibility for the Company's ethics and compliance program. In discharging its oversight role, the Committee is empowered to investigate any matter within the scope of its responsibility, with full access to all books, records, facilities and personnel of the Company. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

#### **VI. Related Party Transactions**

Unless otherwise approved pursuant to the Board's "Related Party Transaction Policy", the Committee shall review and approve in advance all transactions between the Company and any Related Person that are required to be disclosed pursuant to Item 404(a) of Regulation S-K ("Item 404(a)). "Related Person" shall have the meaning given to such term in Item 404(a), as amended from time to time.

#### **VII. Engagement of Experts and Advisors; Expenses**

The Committee shall, as it deems appropriate, engage outside legal, accounting or other advisors, without the need for prior approval by the Board. The Company shall provide appropriate funding, as determined by the Committee, for payment of applicable fees and expenses of these parties and for other ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

#### **VIII. Committee Reporting Requirements to the Board**

The Committee shall report regularly to the Board on all matters for which the Committee has been delegated responsibility.

#### **IX. Self-Assessment and Evaluation**

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including a review of the Committee's compliance with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board any improvements to this Charter that the Committee considers necessary. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.