

Atmus Filtration Technologies Inc.

Audit Committee Charter

(Approved as of October 17, 2023)

I. Purpose

The purpose of the Committee is to:

1. assist the Board of Directors 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 of Directors 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. Membership

The Committee shall consist of at least three Directors, including a Chair, each of whom shall, as determined by the Board of Directors:

1. meet the applicable independence and experience requirements of the Company's Corporate Governance Principles, the New York Stock Exchange ("NYSE") or other relevant listing authority, the federal securities laws (as amended by the Sarbanes-Oxley Act of 2002 and the Dodd-Frank Wall Street Reform and Consumer Protection Act) and the rules and regulations of the Securities and Exchange Commission ("SEC"), as and when necessary. Specifically, pursuant to the transition period provided by Section 303A of the NYSE Corporate Governance Standards to companies listing on the NYSE in connection with an initial public offering, the Committee will have:
 - (a) one independent member by the date on which shares of the Company's common stock first begin trading on the NYSE ("IPO Date");
 - (b) majority independent members within 90 days of the IPO Date; and
 - (c) all independent members within 12 months of the IPO Date.
2. be financially literate (or become financially literate within a reasonable period of time after his/her appointment to the Committee); and
3. as a general rule, not simultaneously serve on the audit committees of more than two other public companies.

At least one member of the Committee will have accounting or related financial expertise, as the Board of Directors interprets such qualification in its business judgment, who will be disclosed as the Committee's "financial expert" in the Company's proxy statements as required by the rules and regulations of the SEC.

Members of the Committee are appointed by the Board of Directors and may be removed by the Board at any time. The Committee shall meet as often as it determines, but not less frequently than quarterly. The Committee also shall meet periodically with management, with the Company's chief audit executive and with the independent auditor, in separate executive sessions. The Committee may request any 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. It is understood that the internal auditors, the independent auditor or counsel,

may, at any time, request a meeting with the Committee or Committee Chair with or without management attendance. Members of the Committee may participate in a meeting of the Committee by means of conference call or similar communications equipment by means of which all persons participating in the meeting can hear each other. The Committee shall make regular reports to the Board of Directors on the Committee's activities.

III. Roles and 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 accounting principles generally accepted 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.

The Committee may amend this Charter from time to time as it deems appropriate.

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. The Committee shall resolve disagreements between management and the independent auditor regarding financial reporting and communicate to the independent auditor that it is ultimately 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; and
- (e) 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 will 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 will review and discuss with management, the chief audit executive 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 will review and discuss with management each Form 10-Q and Form 10-K prior to filing. The Committee will report to the Board of Directors and stockholders whether it recommends to the Board of Directors 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 chief audit executive 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 Company's senior internal auditing executive responsible for internal auditing who reports directly to the Committee;
- (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 will 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. 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. Periodically evaluate the appropriateness of reporting relationships of the Company's internal audit function to ensure continued independence of the internal audit activity.
5. Approve the annual internal audit plan and internal audit charter.
6. Review and concur with management in the appointment, replacement or dismissal, and compensation of the chief audit executive.
7. The Committee shall review and discuss with the Company's Chief Legal Officer and chief audit executive:
 - (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 of Directors 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 members will participate in periodic educational sessions on accounting and financial reporting matters.

IV. 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 corporate attorneys' 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 business ethics and Code of Business Conduct programs. 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.

V. Related Party Transactions

The Committee has established this written policy and procedure for review and approval of any proposed related-party transactions or proposed transactions where the amount involved in any year exceeds or will exceed \$120,000. These procedures require that, in deciding whether to approve such a related-party transaction involving a director, director nominee, executive officer, holder of more than five percent of the Company's Common Stock or their immediate family members, the Committee must consider, among other factors:

- Information about the goods and services to be or being provided by or to the related party;

- The nature of the transaction and the costs to be incurred by the Company or payments to the Company;
- An analysis of the costs and benefits associated with the transaction;
- The business advantage the Company would gain by engaging in the transaction; and
- An analysis of the significance of the transaction to the Company and the related party.

To receive Committee approval, a related party transaction must be on terms that are fair and reasonable to the Company. This policy requires that the Committee determine there is a business or corporate interest supporting the transaction and that the transaction is consistent with the interests of the Company and its stockholders. Any transaction determined by the Committee to be inconsistent with the interests of the Company and its stockholders will not be approved.

VI. Engagement of Experts and Advisors; Expenses

The Committee will, as it deems appropriate, engage outside legal, accounting or other advisors, without the need for prior approval by the Board of Directors. 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.

VII. 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 of Directors 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.