

AUDIT AND RISK MANAGEMENT COMMITTEE

PRE-APPROVAL POLICY AND PROCEDURES GOVERNING THE PERFORMANCE OF SERVICES BY THE COMPANY'S EXTERNAL AUDITOR

1. The Audit and Risk Management Committee (the "Committee") is required to pre-approve the audit and non-audit services performed by EnPro's (the "Company's") external auditor in order to assure that the provision of such services does not impair the auditor's independence. Unless a service to be provided by the external auditor has received pre-approval in accordance with these policies and procedures, it will require specific pre-approval by the Committee. Any proposed services exceeding pre-approved dollar levels will require separate pre-approval by the Committee.
2. The Committee may delegate pre-approval authority to one or more of its members. The member or members to whom such authority is delegated shall report any pre-approval decisions to the Committee at its next scheduled meeting. The Committee does not delegate its responsibilities to pre-approve services performed by the external auditor to management.
3. On an annual basis, the external auditor will submit a budget for pre-approval by the Committee that sets forth the audit services (and the fees for such services) to be performed by the external auditor for the Company during the upcoming fiscal year. The Committee will review and approve all audit services and the corresponding fees for such services.
4. The Committee has pre-approved statutory audit fees up to \$100,000 per statutory audit for statutory audits to be performed by the Company's incumbent external auditor. Statutory audits initially expected to cost more than the pre-approved amount must be specifically approved by the Committee.
5. The Committee believes that the external auditor, without impairing its independence, can provide certain non-audit services to the Company that are reasonably related to the performance of the audit or review of the Company's financial statements and that are traditionally performed by the external auditor. The Committee has pre-approved the non-audit services listed on Exhibit A and has authorized management to contract for such services, provided the estimated fees for an engagement, together with other fees for that type of service incurred and committed to during the calendar year, are equal to or less than the corresponding amount shown on Exhibit A. Any non-audit services not listed on Exhibit A or in excess of the pre-approved fee levels corresponding to a particular type of service must be separately pre-approved by the Committee. On a quarterly basis, the Company's Chief Financial Officer shall report to the Committee the

amount and nature of any non-audit services paid during the preceding fiscal quarter.

6. The Committee believes that the external auditor can provide certain tax compliance, tax planning and tax advisory services to the Company that would not impair the independence of the external auditor. However, the Committee will not permit the retention of the external auditor in connection with a transaction initially recommended by the external auditor, the purpose of which may be tax avoidance and the tax treatment of which may not be supported in the Internal Revenue Code and related regulations. The Committee has pre-approved the tax services listed on Exhibit B and has authorized management to contract for such services, provided the estimated fees for an engagement, together with other fees for that type of service incurred and committed to during the calendar year, are equal to or less than the corresponding amount shown on Exhibit B. Any tax services not listed on Exhibit B or in excess of the pre-approved fee levels corresponding to a particular type of service must be separately pre-approved by the Committee. On a quarterly basis, the Company's Chief Financial Officer shall report to the Committee the amount and nature of any tax services paid during the preceding fiscal quarter.
7. Management will provide the Committee with back-up documentation regarding the specific services provided by the external auditor.
8. The Committee will periodically establish pre-approved fee levels for all services to be provided by the external auditor, and those fee levels will be reflected on updated Exhibits A and B, as applicable.

February 5, 2014

EXHIBIT A

NON-AUDIT SERVICES

<u>Service</u>	<u>Fees not to exceed stated amount</u>
Due diligence services related to potential business acquisitions/dispositions and/or discussions regarding opening balance sheet issues	\$ \$100,000 per occurrence
Agreed-upon or expanded audit procedures or reporting procedures related to accounting records or reports required to respond to or comply with financial, accounting or regulatory reporting matters, including electronic and statutory reporting requirements	\$ \$100,000 per occurrence
Internal control reviews and assistance with internal control reporting requirements	*****
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB, or other regulatory or standard-setting bodies	\$250,000 aggregate
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents), and assistance in responding to SEC comment letters	\$ \$100,000 per occurrence
Services required in connection with issuing and preparing consents to file previously audited financial statements in future SEC filings	\$ \$50,000 per occurrence
Services rendered in connection with the filing of registration statements with the SEC to register shares required or used for employee benefit plans	\$ \$100,000 per occurrence
Training, resource materials, or related items	\$20,000

*****All internal control-related services, other than the external auditor's attestation report on management's annual assessment of internal control over financial reporting, must be specifically described to and pre-approved by the Committee.

EXHIBIT B

TAX COMPLIANCE, PLANNING AND ADVISORY SERVICES

<u>Service</u>	<u>Fees not to exceed stated amount</u>
U.S. federal, state and local tax planning and advice including: Entity structure analysis State income tax nexus issues Personal property tax planning and advice Real property tax planning and advice Federal and state tax credit analysis Extraterritorial income exclusion analysis Sales and use tax advice	\$ \$100,000 aggregate
U.S. federal, state and local tax compliance Personal property tax Real property tax Extraterritorial income exclusion Federal credits State credits Sales and use tax returns	\$ \$100,000 aggregate
International tax planning and advice Transfer pricing analysis Repatriation advice Value added tax solutions Social taxes Physical presence analysis Customs and duties needs Federal and provincial income tax advice	\$ \$100,000 aggregate
International tax compliance Various federal and provincial income tax compliance Social tax computation	\$ \$100,000 aggregate
Review of federal, state, local and international income, franchise, and other tax returns	\$ \$50,000 aggregate
Licensing (or purchase) of income tax preparation software from the external auditor, provided the functionality is limited to preparation of tax returns	\$20,000