## **ENPRO INC.**

## AUDIT AND RISK MANAGEMENT COMMITTEE CHARTER

- 1. The Audit and Risk Management Committee (the "Committee") is a Committee of the Board of Directors. It is appointed by the Board to assist in monitoring (a) the integrity of the financial statements of the Company, (b) the compliance by the Company with legal and regulatory requirements, (c) the Company's management of its insurance, pension, asbestos, environmental, litigation and other significant risk areas and (d) the qualifications, independence and performance of the Company's internal and external auditors.
- 2. The members of the Committee, to the extent applicable, shall meet the independence and experience requirements of the U.S. Securities and Exchange Commission and the New York Stock Exchange. The members of the Committee shall be appointed by the Board on the recommendation of the Board's Nominating and Corporate Governance Committee.
- 3. The Committee shall have the authority to retain independent legal, accounting or other advisors, consistent with the process approved by the Board from time to time, and shall obtain advice and assistance from such advisors as it deems appropriate for the performance of its responsibilities. The Company shall also provide for appropriate funding, as determined by the Committee, for payment of compensation to the external auditors for the purpose of rendering or issuing an audit report and to any advisors employed by the Committee.
- 4. The Committee shall have the sole authority to appoint or replace the external auditors (subject, if applicable, to shareholder ratification) and to approve all audit engagement fees and terms. The Committee shall be directly responsible for oversight of the work of the external auditors (including resolution of disagreements between management and the external auditors regarding

financial reporting) for the purpose of preparing or issuing an audit report or related work. The external auditors shall report directly to the Committee.

- 5. The Committee shall make regular reports to the Board.
- 6. The Committee's primary responsibilities are to:
  - a. Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
  - b. Review results of the annual external audit with management and the external auditors, including annual audited financial statements, disclosures made in management's discussion and analysis, critical accounting policies and practices used, major issues regarding accounting and auditing principles, judgments made by management in connection with preparation of the financial statements, and other reportable matters under generally accepted auditing standards. Recommend to the Board that the audited financial statements be included in Form 10-K.
  - c. Review with the external auditors any problems or difficulties the external auditors may have encountered in the course of the audit of the Company's consolidated financial statements, including any restrictions on the scope of its activities or its access to requested information, any concerns regarding the responsibilities, budget and staffing of the Company's internal auditors, and any disagreements with management, as evidenced by any management letter provided by the auditors and the Company's response to that letter or any other material written communications between the external auditors and management, or by a schedule of adjustments proposed by the external auditors but not accepted by management.
  - d. Review major changes to the Company's accounting principles and practices, including its internal control over financial reporting, as suggested by the external auditors, internal auditors or management.
  - e. Review with management, the external auditors and the internal auditors the adequacy and effectiveness of the Company's internal control over financial

- reporting, and any special steps adopted in light of material weaknesses or deficiencies in internal controls.
- f. Review with the external auditors any problems or difficulties the external auditors may have encountered in the course of the audit of the Company's internal control over financial reporting.
- g. Review significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including critical accounting policies and practices, the effect of alternative GAAP methods on the Company's financial statements and any transactions as to which management obtained written reports pursuant to Auditing Standard 6105 of the Public Company Accounting Oversight Board. If deemed appropriate, discuss with the national office of the external auditor issues on which it was consulted by the Company's audit team and matters of audit quality and consistency.
- h. Review with management and the external auditors the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.
- i. Review with management and the external auditors the Company's quarterly financial statements prior to the filing of its Form 10-Q with the appropriate securities commissions and the results of the external auditors' reviews of the quarterly financial statements. Also review with management each of the Company's earnings press releases, including the use of "proforma," "adjusted" or other non-GAAP financial measures and any earnings guidance, prior to the issuance of the earnings press release. Review financial information and earnings guidance provided to analysts and rating agencies. The Chairman of the Committee may represent the entire Committee for purposes of these reviews.
- j. Review disclosures made to the Committee by the Chief Executive Officer and the Chief Financial Officer during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving

- management or other employees who have a significant role in the Company's internal controls.
- k. Review with the Company's General Counsel or outside counsel legal matters that may have a material impact on the Company's financial statements or its compliance policies, any material reports, inquiries or correspondence received from regulators or governmental agencies, and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies. Review the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Conduct, including disclosures of insider and affiliated-party transactions and insider transactions in the Company's securities.
- I. Meet with the external auditors prior to the audit to review the planning and staffing of the audit and the prospective fees for the recurring audit services.
- m.At least annually, approve all audit and non-audit services, including tax compliance, tax planning and tax advisory services, to be performed by the external auditor. The Committee will have the sole authority to approve all such services, and will adopt detailed pre-approval policies and procedures to govern the fees and retentions of the external auditor.
- n. Receive periodic reports from the external auditors, at least annually, describing the auditor's quality-control procedures and any material issues raised by the most recent internal quality-control review, or peer 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. Discuss such reports with the external auditors, and if so determined by the Committee, recommend that the Board take appropriate action to satisfy itself that appropriate steps have been taken to deal with any issues raised during the auditor's most recent quality-control review.
- o. Receive from the external auditors the report required by the applicable requirements of the Public Company Accounting Oversight Board regarding

independent accountants' communications with an audit committee concerning independence as in effect at that time and discuss it with the external auditors. Review the experience and qualifications of the senior members of the external audit team and the independence of the external auditor. Ensure the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by law.

- p. Present to the Board the Committee's conclusions regarding the performance, qualifications and independence of the external auditor.
- q. Review with the Board, when appropriate, the Company's hiring of employees or former employees of the external auditor who participated in any capacity in the audit of the Company.
- r. Obtain from the external auditors assurance that no report concerning fraud is required under Section 10A of the Securities Exchange Act of 1934, as amended.
- s. Discuss with the external auditors the matters required to be discussed by Auditing Standard 1301 adopted by the Public Company Accounting Oversight Board relating to the scope, conduct and results of the audit.
- t. Prepare any reports concerning responsibilities of the Committee required by the rules of the New York Stock Exchange or the U.S. Securities and Exchange Commission to be included in the Company's annual proxy statement.
- u. Review significant findings and annual plans and activities of the Internal Audit department.
- v. Review the Company's major risk exposures including environmental, cyber and other claims and risks affecting the Company and its subsidiaries, and the steps management has taken to monitor and control such exposures including its environmental policy and the activities of the Company's Insurance Committee. Discuss policies to govern assessment of management of risk.
- w. 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.
- x. Review all material matters relating to the Company's pension plans and the activities of the Company's Benefits Committee.
- y. Perform such other functions assigned by law, the Company's charter or bylaws, the Board or the Chief Executive Officer.
- z. Conduct an annual performance review of the Committee.
- 7. Unless otherwise determined by resolution of the Board, the Committee shall consist of not less than three members appointed annually from among the directors. The Board may, by resolution, remove any member of the Committee, with or without cause. At least one member of the Audit Committee shall be a "financial expert" as required by the Sarbanes-Oxley Act of 2002. Each other member of the Committee shall be financially literate or must become financially literate within a reasonable period of time after his or her appointment to the Committee. Committee members shall not simultaneously serve on the audit committees of more than two other public companies. This provision can be waived by a majority of the directors acting without the director affected. The Nominating and Corporate Governance Committee will determine, in its business judgment, whether a director meets the financial literacy test.
- 8. A majority of members of the Committee shall constitute a quorum. No business may be transacted by the Committee except at a meeting of its members at which a quorum is present or by a resolution in writing signed by all members of the Committee.
- 9. The Board, upon recommendation of the Nominating and Corporate Governance Committee, shall appoint one of the members as the chairperson of the Committee and an officer of the Company shall be appointed as secretary of the Committee. If the chairperson is absent from a meeting, the members shall

select a chairperson from those in attendance to act in such capacity.

- 10. The time and place of Committee meetings, the calling of meetings, and the procedures in all respects at such meetings shall be determined by the Committee unless otherwise determined by the by-laws of the Company or by the resolution of the Board.
- 11. The Committee will hold at least four meetings each year, and such additional meetings, as it may deem necessary. The Committee may request any officer or employee of the Company or the Company's outside counsel or external auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Audit Committee may also meet with the Company's investment bankers or financial analysts who follow the Company. The Committee will hold separate executive sessions with the external auditors at least annually (or more frequently if deemed appropriate and necessary) and with the Chief Financial Officer and/or the Director of Internal Audit at such times as it deems appropriate. At each meeting, the Committee shall meet in-camera without any other members of management present. During such in-camera sessions, the chairperson shall record the minutes of the session in the absence of the secretary.

Adopted as revised, August 1, 2024