

METALLUS INC.

AUDIT COMMITTEE CHARTER

Purposes

The purposes of the Audit Committee (“Committee”) are to (a) assist the Board of Directors (“Board”) in fulfilling the Board’s oversight responsibilities with respect to (i) the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the independent auditor’s qualifications and independence, (iv) the performance of the independent auditor and (v) the performance of the Company’s internal audit function¹; (b) prepare the Committee’s report to be included in the Company’s annual proxy statement (the “Audit Committee Report”); and (c) advise and consult with management and the Board regarding the financial affairs of the Company.

Composition

Size. The Committee shall consist of no fewer than three members.

Qualifications. Each Committee member shall have all of the following qualifications.

- 1) Each Committee member shall meet the independence criteria of (a) the rules of the New York Stock Exchange, as such requirements are interpreted by the Board in its business judgment, (b) Section 301 of the Sarbanes-Oxley Act of 2002, and (c) the rules promulgated thereunder by the Securities and Exchange Commission (“SEC”).
- 2) Each Committee member shall be financially literate or shall become financially literate within a reasonable period of time after his or her appointment to the Committee. Additionally, at least one member of the Committee shall have accounting or related financial management expertise sufficient to meet the criteria of an audit committee financial expert within the meaning of Section 407 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC. The Board shall determine, in its business judgment and upon the recommendation of the Nominating and Governance Committee, whether a member is financially literate and whether at least one member has the requisite accounting or financial expertise and meets the financial expert criteria.
- 3) Each Committee member shall receive as compensation from the Company only (a) director’s fees (which includes all forms of compensation paid to directors of the Company for service as a director or member of a Board committee) and/or (b) pension payments or other deferred compensation, provided that such compensation is not in any way contingent on continued service.

¹ Section 303A.07(b)(i)(A) of the NYSE Listed Company Manual.

- 4) If a Committee member simultaneously serves on the audit committee of more than three public companies (including the Company), the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. The Company shall disclose any such determination on its website and/or in its annual proxy statement or as otherwise required by law or regulations.

Selection and Removal. The Board will select and appoint the members and the Chair of the Committee based on recommendations made by the Company's Nominating and Corporate Governance Committee. Each Committee member will serve at the pleasure of the Board and for such term as the Board may decide or until such Committee member is no longer a Board member.

Duties and Responsibilities of the Committee

The Committee is responsible for overseeing the Company's financial reporting process on behalf of the Board. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting and reporting policies that are used by the Company and for establishing and maintaining internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of internal control over financial reporting and for reviewing the Company's interim financial statements. The independent auditor reports directly to the Committee.

The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged, including the Company's independent auditor, (including resolution of disagreements between management and the auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The shareholders of the Company shall be provided the opportunity to ratify the Committee's appointment of the independent auditor.

In performing its responsibilities, the Committee shall.

- 1) Retain the Independent Auditor. The Committee has the sole authority to (a) retain and terminate the Company's independent auditor, (b) approve all audit engagement fees, terms and services, and (c) approve any non-audit engagements with the Company's independent auditor. The Committee is to exercise this authority in a manner consistent with Sections 201, 202 and 301 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC. The Committee may delegate the authority to grant any pre-approvals required by such sections to one or more members of the Committee as it designates, subject to the terms of the Audit Committee Pre-Approval Policy attached hereto as Exhibit A, including that the delegated member or members report any such pre-approvals to the Committee at its next scheduled meeting.
- 2) Review and Discuss the Auditor's Quality Control. The Committee, at least annually, is to obtain, review and discuss a report by the independent auditor describing (a) the audit firm's internal quality control procedures, (b) 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, and (c) any steps taken to deal with any such issues.

- 3) Review and Discuss the Independence of the Auditor. In connection with the retention of the Company's independent auditor, the Committee, at least annually, is to review and discuss the information provided by management and the auditor relating to the independence of the audit firm, including, among other things, information related to the non-audit services provided and expected to be provided by the auditor. The Committee is responsible for (a) ensuring that the independent auditor submits at least annually to the Committee a formal written statement delineating all relationships between the auditor and the Company consistent with applicable independence standards, (b) actively engaging in a dialogue with the auditor with respect to any disclosed relationship or services that may impact the objectivity and independence of the auditor, and (c) taking appropriate action in response to the auditor's report to satisfy itself of the auditor's independence. In connection with the Committee's evaluation of the auditor's independence, the Committee also shall review and evaluate the lead partner of the independent auditor and take such steps as may be required by law with respect to the regular rotation of the lead audit partner and the reviewing audit partner of the independent auditor and consider whether there should be regular rotation of the independent auditor firm.
- 4) Set Hiring Policies. The Committee is to set clear hiring policies for employees or former employees of the independent auditor, which policy will include the restrictions set forth in Section 206 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC.
- 5) Review and Discuss the Audit Plan. The Committee is to review and discuss with the independent auditor the plans for, and the scope of, the annual audit and other examinations.
- 6) Review and Discuss Conduct of the Audit. The Committee is to review and discuss with the independent auditor the matters required to be discussed pursuant to applicable auditing standards relating to the conduct of the audit, as well as any audit problems or difficulties and management's response, including (a) any restriction on audit scope or on access to requested information, (b) any disagreements with management, and (c) significant issues discussed with the independent auditor's national office. The Committee is to decide all unresolved disagreements between management and the independent auditor regarding financial reporting. Among the items the Committee may want to review with the independent auditor are: any accounting adjustments that were noted or proposed by the independent auditor but were "passed" (as immaterial or otherwise); any communications between the Company's audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement; and any "management" or "internal control" letter issued, or proposed

to be issued, by the independent auditor to the Company. The review should also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.

- 7) Review and Discuss Financial Statements and Disclosures. The Committee will meet to review and discuss with appropriate officers of the Company and the independent auditor the annual audited and quarterly financial statements of the Company, including (a) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and (b) the disclosures regarding internal controls and other matters required to be reported to the Committee under applicable legal, regulatory and NYSE requirements. The Committee will make a recommendation to the Board whether or not the annual audited financial statements be included in the Company's Form 10-K for the last fiscal year for filing with the SEC.
- 8) Review and Discuss Earnings Press Releases. The Committee is to review and discuss earnings and other financial press releases (including any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies (which review may occur after issuance and may be done generally as a review of the types of information to be disclosed and the form of presentation to be made).
- 9) Review Actions Concerning Senior Internal Auditing Executive. The Committee will review and concur with management's appointment, termination or replacement of the senior internal auditing executive.
- 10) Review and Discuss Internal Audit Plans. The Committee is to review and discuss with the senior internal auditing executive and appropriate members of the staff of the internal auditing department the plans for and the scope of their ongoing audit activities. The Committee will also review and approve the internal audit charter.
- 11) Review and Discuss Internal Audit Reports. The Committee is to review and discuss with the senior internal auditing executive and appropriate members of the staff of the internal auditing department the annual report of the audit activities, examinations and results thereof of the internal auditing department. The Committee is also to review the internal auditing department's activities periodically, including any plan changes, objective changes or resource updates. The Committee should also periodically review with the senior internal auditing executive any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the internal auditing department's work.
- 12) Review and Discuss the Systems of Internal Accounting Controls. The Committee is to review and discuss with the independent auditor, the senior internal auditing executive, the General Counsel (and, if and to the extent deemed appropriate by the Chairman of the Committee, members of their respective staffs) the adequacy of the Company's internal accounting controls, the Company's financial, auditing and accounting organizations and personnel, and the Company's policies and

compliance procedures with respect to business practices, which shall include the disclosures regarding internal controls and matters required to be reported to the Committee by Sections 302 and 404 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC.

- 13) Review and Discuss the Recommendations of Independent Auditor. The Committee is to review and discuss with the senior internal auditing executive and the appropriate members of the staff of the internal auditing department recommendations made by the independent auditor and the senior internal auditing executive, as well as such other matters, if any, as such persons or other officers of the Company may desire to bring to the attention of the Committee.
- 14) Review and Discuss the Audit Results. The Committee is to review and discuss with the independent auditor (A) the report of its annual audit, or proposed report of its annual audit, (B) material written communications between the independent auditor and management provided by the independent auditor to the Committee, (C) the reports of its reviews of the Company's interim financial statements conducted in accordance with applicable auditing standards, and (D) the reports of the results of such other examinations outside of the course of the independent auditor's normal audit procedures that the independent auditor may from time to time undertake. The foregoing shall include the reports required by Section 204 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC and, as appropriate, a review of (a) major issues regarding (i) accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles and (ii) the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies, (b) analyses prepared by management and/or 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, and (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
- 15) Obtain Assurances under Section 10A(b) of the Exchange Act. The Committee is to obtain assurance from the independent auditor that in the course of conducting the audit there have been no acts detected or that otherwise have come to the attention of the audit firm that require disclosure to the Committee under Section 10A(b) of the Securities Exchange Act of 1934 ("Exchange Act").
- 16) Discuss Risk Management Policies. The Committee shall coordinate with and assist the Board in overseeing the Company's management of risk, including the Company's processes for identifying, reporting and managing risks. The Committee is to discuss guidelines and policies with respect to risk assessment and risk management to assess and manage the Company's exposure to risk. In particular, the Committee will review and discuss the guidelines and policies that govern the process by which the CEO and senior management of the Company assess and manage risks, and shall discuss the Company's major financial risk

exposures and the steps management has taken to monitor and control these exposures. Where the Board as a whole (directly or through other Board committees) has processes in place to oversee the management and assessment of non-financial risks, then the Committee need not replace them but shall review said processes in a general manner.

- 17) Oversight of the Company's Ethics and Compliance Program. The Committee will be responsible for the oversight of the Company's Ethics and Compliance Program (the "Program"). In fulfilling its duties, the Committee will periodically obtain reports from management on the effectiveness of the Program. In addition, the chief ethics officer of the Company has the express authority to communicate personally to the Audit Committee (A) promptly on any matter involving criminal conduct, potential criminal conduct, or any violations of the Company's Code of Conduct and (B) no less than annually on the implementation and effectiveness of the Company's Ethics and Compliance Program. The Committee also will oversee advising and updating the Board with respect to the Program.
- 18) Establish Procedures for Complaints Regarding Financial Statements or Accounting Policies. The Committee is to establish procedures for (A) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (B) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters as required by Section 301 of the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder by the SEC. The Committee is to discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any complaints or concerns regarding the Company's financial statements or accounting policies.
- 19) Discuss with General Counsel Matters Regarding Financial Statements or Compliance Policies. The Committee is to discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies.
- 20) Review and Discuss Other Matters. The Committee is to review and discuss such other matters that relate to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee, in its discretion, may deem desirable in connection with the review functions described above. Additionally, the Committee will advise and consult with management and the Board from time to time in its discretion or as requested by management or the Board on other financial issues affecting the Company, including matters such as capital structure, dividend policy, credit ratings and pension obligations.
- 21) Board Reports. The Committee will report its actions and any recommendations to the Board after each Committee meeting.
- 22) Perform Functions of a Qualified Legal Compliance Committee. The Committee shall also function as a qualified legal compliance committee (a "QLCC") within

the meaning of SEC rules governing the conduct of attorneys appearing and practicing before the SEC. In its capacity as a QLCC, the Committee shall receive from attorneys representing the Company, including in-house counsel, any reports of material violations of the securities laws, breach of fiduciary duty or similar violations governed by such rule (“QLCC Reports”). The Committee shall take such actions as may be permitted or required of a QLCC under applicable law, which may include the making of inquiries and investigations in response to any QLCC Reports, directing the Company to take such remedial action as the Committee shall deem necessary or appropriate, and providing such notifications to the SEC as are required by law.

Meetings of the Committee

The Committee shall meet at least quarterly, or more frequently as it may determine necessary, to fulfill its responsibilities as set forth herein. The Chair of the Committee shall, in consultation with the other members of the Committee, the Company’s independent auditor and the appropriate officers of the Company, be responsible for calling meetings of the Committee, establishing agendas therefor and supervising the conduct thereof. A majority of the members of the Committee shall constitute a quorum. The Committee Chair shall supervise the conduct of the meetings and shall have other responsibilities which the Committee may designate from time to time. The Committee shall keep written minutes of its meetings, which shall be maintained with the books and records of the Company.

The Committee may request any officer or employee of the Company or the Company’s outside legal counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee shall meet with the Company’s management, the internal auditors and the independent auditor periodically in separate private sessions to discuss any matter that the Committee, management, the independent auditor or such other persons believe should be discussed privately.

Resources and Authority of the Committee

The Committee shall have the resources and authority appropriate to discharge its responsibilities and carry out its duties as required by law, including the authority to engage outside auditors for special audits, reviews and other procedures and to engage independent counsel and other advisors, experts or consultants as it determines necessary or appropriate to carry out its duties. The Committee may delegate the authority to engage such auditors, counsel or other advisors, experts or consultants to one or more members of the Committee as it designates, subject to the terms of the Audit Committee Pre-Approval Policy attached hereto as Exhibit A, including that the member or members to whom such authority was delegated report any such pre-approvals to the Committee at its next scheduled meeting. The Committee may also, to the extent it deems necessary or appropriate, meet with the Company’s investment bankers or financial analysts who follow the Company. The Company will provide for appropriate funding, as determined by the Committee, for payment of (i) compensation to the Company’s independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest

services for the Company², (ii) compensation to independent counsel and any other advisors, experts or consultants employed by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Audit Committee Report

The Committee will prepare, with the assistance of management, the independent auditor and outside legal counsel, the Audit Committee Report.

Annual Review

At least annually, the Committee shall (a) review this Charter with the Board and recommend any changes to the Board, and (b) evaluate its own performance in the manner prescribed by the Nominating and Corporate Governance Committee and report the results of this evaluation to the Board.

Publication

Consistent with the New York Stock Exchange listing requirements, this Charter will be included on the Company's website and will be made available upon request sent to the Company's Corporate Secretary. The Company's annual report to shareholders will state that this Charter is available on the Company's website and will be available upon request sent to the Company's Corporate Secretary.

November 1, 2023

² Rule 10A-3(b)(5), prescribed by the Securities and Exchange Commission pursuant to Title I of the Exchange Act.

Metallus Inc.**Audit Committee Pre-Approval Policy**

STATEMENT OF PRINCIPLES

The Audit Committee (the “Committee”) will review general audit and non-audit services that can be performed by the independent auditor that has been engaged to audit the Company’s financial statements and internal control over financial reporting (the “independent auditor”) and will pre-approve such services to the extent the Committee determines such work will not impair the auditor’s independence. The appendices to this Policy describe the Audit, Audit-related, Tax and that have the general approval of the Committee. Unless the Committee has specifically provided for a different time period as indicated on the appendices, the term of any general pre-approval is 12 months from the date of pre-approval. The Committee will review the list of general pre-approval services on an annual basis, and will pre-approve the services to be provided by the independent auditor in the upcoming year without obtaining specific pre-approval from the Committee. The Committee will revise the list of general pre-approval services from time to time at its discretion. The Committee will specifically pre-approve all other services. Further, any proposed services exceeding pre-approved cost levels will require specific pre-approval by the Committee.

I. DELEGATION OF AUTHORITY

The Committee elects to delegate pre-approval authority to the Chairman of the Committee to approve (a) with respect to services to be performed by the independent auditor, any one or more individual audit or permitted non-audit services for which estimated fees do not exceed \$50,000; and (b) with respect to services to be performed by any other auditor, any one or more individual audit or non-audit services for which estimated fees do not exceed \$75,000. Any services that would exceed such limits will be approved by the full Committee. The Chairman will report any pre-approval granted at the next scheduled meeting of the Committee. The Committee will not delegate to management the Committee’s responsibilities to pre-approve services performed by the independent auditor.

II. AUDIT SERVICES

The annual Audit Services (as defined in Appendix A) engagement terms and fees will be subject to the specific pre-approval of the Committee. Audit Services include the audit of the Company’s consolidated financial statements and internal control over financial reporting, quarterly reviews, subsidiary audits and other procedures required to be performed by the independent auditor to be able to form an opinion on the consolidated financial statements and internal control over financial reporting. The Committee monitors the Audit Services engagement, as necessary, and will approve, if necessary, any changes in terms, conditions, and fees resulting from changes in audit scope, Company structure, or other matters. In addition to the annual Audit Services engagement specifically approved by the Committee, the Committee may grant general pre-approval for other Audit Services, which are those services that only the independent auditor reasonably can provide.

The Committee has pre-approved the Audit Services listed on Appendix A. All other audit services not listed on Appendix A must be specifically pre-approved by the Committee in accordance with Section I.

III. AUDIT-RELATED SERVICES

Audit-related services are assurance and related services 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 independent auditor. The Committee believes the independent auditor can provide Audit-Related Services without impairing its independence, and has pre-approved the Audit-Related Services in Appendix B. All other audit-related services not listed in Appendix B must be specifically pre-approved by the Committee in accordance with Section I.

IV. TAX SERVICES

The Committee believes that the independent auditor can provide tax services to the Company, such as tax compliance, tax planning and tax advice, without impairing the auditor's independence. Hence, the Committee may grant general pre-approval to those Tax services that the Audit Committee has reviewed and believes would not impair the independence of the auditor and are consistent with the rules of the Securities and Exchange Commission ("SEC") on auditor independence. The Committee will not permit the retention of the independent auditor in connection with a transaction initially recommended by the independent auditor, the purpose of which may be tax avoidance and the tax treatment of which may not be supported by the Internal Revenue Code and related regulations. The Committee has pre-approved the Tax Services listed in Appendix C. All tax services not listed in Appendix C must be specifically pre-approved by the Committee in accordance with Section I.

V. AUDIT AND OTHER SERVICES PROVIDED BY AUDITORS OTHER THAN THE INDEPENDENT AUDITOR

The Committee may, in its discretion, provide general pre-approval for services to be provided by auditors other than the Company's independent auditor. The Committee has pre-approved the audit and other services to be provided by auditors other than the independent auditor, as specified in Appendix D.

VI. PRE-APPROVAL FEE LEVELS

Pre-approval fee levels for all services to be provided by the independent auditor will be established by the Committee not less frequently than annually. Any additional services separately approved by the Committee will indicate an approved fee range or Limit: Any services exceeding these levels will require separate pre-approval by the Committee. The Committee will be furnished with periodic reports by the Company identifying the year-to-date spending for approved services.

VII. PROCEDURES; SUPPORTING DOCUMENTATION

Requests or applications to provide services that require specific pre-approval by the Committee will be submitted to the Committee by both the independent auditor and the Vice President, Controller, and must be consistent with applicable law regarding auditor independence.

With respect to each proposed pre-approved service, the independent auditor must provide the Committee with detailed back-up documentation regarding the specific services to be provided.

VIII. AMENDMENT

The Committee may revise or amend these procedures from time to time as necessary or appropriate.

Appendix A*

Pre-Approved Audit Services for Fiscal Year 20xx

Approved: _____, _____

<p>Audit Services (not included in the annual audit terms and fees subject to specific pre-approval of the Committee in accordance with section II)</p>	<p align="center">Fee Limit: \$xxxxx<a></p>
<p>Additional statutory audits or financial audits for subsidiaries or affiliates of the Company including tagging of statutory accounts in XBRL (eXtensible Business Reporting Language) format.</p>	
<p>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</p>	
<p>Consultations by Company management regarding 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, including additional audit procedures performed by the independent auditor as a result of such transactions, events or rules, standards or interpretations (Note. Under SEC rules, some consultations may be “audit-related” services rather than “audit” services)</p>	

<a> the pre-approval for other audit services and audit-related services is not to exceed \$100,000 on a combined basis.

*Appendices A, B, and C relate to pre-approval for services provided by our independent auditors.

**Appendix D relates to pre-approval of services not provided by our independent auditors.

Appendix B*

Pre-Approved Audit-Related Services for Fiscal Year 20xx

Approved: _____, _____

Audit-Related Services	Fee Limit: \$xxxxx <a>
Due diligence services pertaining to potential business acquisitions/dispositions	
Financial statement audits of employee benefit plans	
Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters	
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 (Note. Under SEC rules, some consultations may be "audit" services rather than "audit-related" services)	
Attestation services not required by statute or regulation	
EY online accounting technical research database	

<a> the pre-approval for other audit services and audit-related services is not to exceed \$100,000 on a combined basis.

*Appendices A, B, and C relate to pre-approval for services provided by our independent auditors.

**Appendix D relates to pre-approval of services not provided by our independent auditors.

Appendix C*

Pre-Approved Tax Services for Fiscal Year 20xx

Approved: _____, _____

Tax Services	Fee Limit: \$xxxxx
U.S. federal, state and local tax planning and advice, including analysis and planning related to credits and incentives; advice related to transfer pricing; advice regarding the Company’s legal structure; acquisitions; analysis and advice of the impact tax legislation changes; routine consultations regarding tax implications of daily operational and business matters, tax return matters, inquiries to tax authorities; and analysis, research and documentation of federal, state, local and other issues associated with the Company’s tax positions, returns, and filings	
U.S. federal, state and local tax compliance, preparation or review of tax returns, indirect tax compliance, routine advice related to tax accounting and reporting matters	
International tax planning and advice, including analysis and planning related to credits; advice related to transfer pricing; advice regarding the Company’s legal structure; acquisitions; indirect tax planning and advice (Customs and VAT); analysis and advice of the impact tax legislation changes; routine consultations regarding tax implications of daily operational and business matters, tax return matters, inquiries to tax authorities; and analysis, research and documentation of federal, state, local and other issues associated with the Company’s tax positions, returns, and filings	
International tax compliance preparation or review of tax returns, indirect tax compliance (franchise, VAT, customs, etc.), routine advice related to tax accounting and reporting matters	
Assistance with tax audits and appeals	

*Appendices A, B, and C relate to pre-approval for services provided by our independent auditors.

**Appendix D relates to pre-approval of services not provided by our independent auditors.

Appendix D**

Pre-Approval of Audit and Other Services (not performed by our independent auditors)
for Fiscal Year 20xx

Approved: _____, _____

All Other Services	Fee Limit: \$xxxxx
Financial statement audits of employee benefit plans	
Preparation and review of the Form 5500 and related returns	
Assistance with technical matters related to our employee benefit plan audits, including defined contribution plans, defined benefit plans, ESOPS, master trusts, health and welfare benefit plans, and Form 5500	
Assistance on resolution matters with the Department of Labor and with the IRS on plan corrections	

*Appendices A, B, and C relate to pre-approval for services provided by our independent auditors.

**Appendix D relates to pre-approval of services not provided by our independent auditors.

Exhibit 1

Prohibited Non-Audit Services

1. Bookkeeping or other services related to the accounting records or financial statements of the Company
2. Financial information systems design and implementation
3. Appraisal or valuation services, fairness opinions or contribution-in-kind reports
4. Actuarial services
5. Internal audit outsourcing services
6. Management functions
7. Human resources
8. Broker-dealer, investment adviser or investment banking services
9. Legal services
10. Expert services unrelated to the audit
11. Any services entailing a contingent fee or commission (not including fees awarded by a bankruptcy court when the audit client is in bankruptcy)
12. Tax services to an officer of the audit client whose role is in a financial reporting oversight capacity (regardless of whether the audit client or the officer pays the fee for the services)
13. Planning or opining on the tax consequences of a “listed” (e.g., tax avoidance) transaction
14. Planning or opining on the tax consequences of a “confidential” transaction (e.g., where tax advice is given under restriction of confidentiality), regardless of the fee to be paid
15. Planning or opining on a transaction that is based on an “aggressive interpretation” of tax laws and regulations, if the transaction was recommended by the audit firm and a significant purpose of which is tax avoidance, unless the proposed tax treatment is at least more likely than not to be allowed under current tax laws

Note. Services described in items 1 through 5 may be permissible if it is reasonable to conclude that the results of these services will not be subject to audit procedures. Materiality is not an appropriate basis upon which to overcome the rebuttable presumption that prohibited services will be subject to audit procedures because determining materiality is itself a matter of audit judgment.