



**Amended and Restated Charter
Audit Committee
Amentum Holdings, Inc.**

The Board of Directors (the “Board”) of Amentum Holdings, Inc. (the “Company”) has adopted this charter (this “Charter”) for its Audit Committee (the “Committee”).

Purpose

The purpose of the Committee shall be:

- assisting the Board’s oversight of (i) the quality and integrity of the Company’s financial statements and accounting and financial reporting practices, (ii) the effectiveness of the Company’s internal controls over financial reporting, (iii) the qualifications, independence and performance of the Independent Auditor (as defined below), (iv) the performance of the Company’s internal audit function and (v) the Company’s compliance with applicable legal and regulatory requirements, including U.S. federal securities laws;
- assisting the Board by performing certain functions in connection with reports of material violations of securities laws, material breaches of fiduciary duties, and similar violations by the Company, and investigations related to such reports;
- producing the Committee’s report to be included in the Company’s annual proxy statement; and
- any other responsibilities that may be assigned from time to time to the Committee by the Board.

Composition

Number and Qualifications. The Committee shall have four members, and such members shall serve at the discretion of the Board. Except as otherwise permitted by applicable phase-in rules and exemptions, each member of the Board (“Director”) who serves on the Committee must be affirmatively determined by the Board to satisfy the rules and regulations promulgated by the Securities and Exchange Commission (the “SEC”), including those issued pursuant to Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the corporate governance listing standards of the New York Stock Exchange (“NYSE”) to be considered an “independent” Director.

In addition to satisfying the foregoing independence requirements, each member of the Committee must be financially literate, and at least one member of the Committee must have accounting or related financial management expertise and satisfy the criteria to be an “audit committee financial expert” under the rules and regulations of the SEC, as those qualifications are interpreted by the Board in its business judgment.

No Committee member shall serve on the audit committees of more than two other public companies at the same time as he or she serves on this Committee, unless the Board specifically determines that such service would not impair the ability of an existing or prospective Committee member to serve effectively on the Committee and such determination is disclosed on the Company's website or in the Company's proxy statement. Further, each prospective Committee member shall evaluate carefully the existing demands on his or her time before accepting appointment or re-appointment to the Committee.

Appointment. The Board shall elect the chairperson and other members of the Committee. Vacancies on the Committee shall be filled by a vote of the Board.

Responsibilities

The Committee shall have the following authority and responsibilities:

Financial Reporting and Disclosures

Form 10-K. The Committee shall meet to review, in consultation with management and the Independent Auditor, the Company's annual financial statements and the Company's disclosures under Management's Discussion and Analysis of Financial Condition and Results of Operations ("**MD&A**") to be contained in the annual report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of the Form 10-K) prior to the filing of the Form 10-K with the SEC. The Committee shall be responsible for providing the Board with a recommendation as to the inclusion of the Company's financial statements in the Form 10-K.

Form 10-Q. The Committee shall meet to review, in consultation with management and the Independent Auditor, the Company's interim financial statements (including disclosures under MD&A), prior to filing each of the Company's Quarterly Reports on Form 10-Q with the SEC.

Scope of Review. In reviewing the Company's Forms 10-Q and 10-K, the Committee shall meet to review with management and the Independent Auditor:

- major issues regarding the presentation of, and the clarity of the disclosure in, the Company's financial statements;
- all critical accounting policies and practices used by the Company, including (i) major issues or significant changes in the Company's selection or application of its accounting principles, (ii) all alternative treatments of financial information within generally accepted accounting principles in the United States ("**GAAP**") that have been discussed with the management of the Company, the ramifications of the use of such alternative disclosures or treatments and the treatment preferred by the auditor, including judgments about the quality, not just the acceptability, of accounting principles and (iii) other material written communications between the Independent Auditor and the management of the Company, such as any management letter or schedule of unadjusted differences;
- significant regulatory and accounting initiatives, including material changes in, or adoptions of, accounting principles and disclosure practices and standards;
- the effect of off-balance sheet structures on the Company's financial statements;

- analyses prepared by management or the Independent Auditor regarding the foregoing matters; and
- other communications regarding the results of the Independent Auditor's audit or review, including any other matters required to be communicated to the Committee by the Independent Auditor under applicable auditing standards.

Earnings Releases and Guidance

- **Review of Releases.** The Committee shall discuss with management the Company's earnings releases, including any annual and quarterly financial information that is included in earnings press releases and financial information and earnings guidance provided to analysts and rating agencies.

Internal Control over Financial Reporting and Disclosure Controls

Internal Control over Financial Reporting and Disclosure Controls and Procedures. The Committee shall review with management, including the head of internal audit, and the Independent Auditor the quality and adequacy of the Company's internal control over financial reporting and the Company's disclosure controls and procedures, including their effectiveness.

Risk Assessment. The Committee shall discuss the Company's major financial and other risk exposures, including the Company's processes and procedures relating to assessment and management of financial, disclosure and reporting risks, and the steps that management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies. In fulfilling this responsibility, the Committee shall periodically receive and provide to the Board a report from management regarding the manner in which the Company is assessing and managing the Company's exposure to financial and other risks. The Committee shall also periodically review the Company's insurance coverage.

Independent Auditor

Appointment and Oversight. The Committee is responsible for the appointment, compensation, retention, removal, replacement and oversight of, and pre-approval of services provided by, the registered accounting firm engaged for the purpose of preparing or issuing an audit report and performing other audit, review or attest services covering the consolidated financial statements of the Company (the "Independent Auditor" or "firm") and any other services provided to the Company by such firm. The Independent Auditor shall report directly to the Committee. The Committee shall have a clear understanding with the Independent Auditor that the firm is ultimately accountable to the Committee.

Evaluation. The Committee shall, no less than annually (including at the time it appoints the Independent Auditor), evaluate the Independent Auditor's qualifications, performance, fees, and independence. This evaluation shall include the review and evaluation of the lead audit partner of the Independent Auditor. In making its evaluation, the Committee shall take into account the opinions of management and the head of the internal audit function. The Committee shall report its findings to the Board.

The Committee shall receive and review, at least annually, a report from the Independent Auditor relating to the firm's independence and its internal quality-control procedures. This report shall describe (i) the Independent Auditor's internal quality-control

procedures; (ii) any material issues raised by the most recent peer review of the firm, internal quality-control review or Public Company Accounting Oversight Board (“PCAOB”) review of the firm; (iii) any material issues raised by any governmental or professional authority, including the PCAOB, in any inquiry or investigation, within the preceding five years, regarding any independent audit carried out by the firm; (iv) all relationships between the Independent Auditor and the Company and (v) any steps taken to deal with any issues raised in connection with clauses (ii) through (iv) above. The Committee shall require as part of the Independent Auditor’s engagement letter that the Independent Auditor inform the Committee and the Company immediately if it becomes aware that the Independent Auditor’s audit of the Company is being reviewed as part of the PCAOB’s inspection of the independent auditor.

The Committee shall annually assess the independence of the Independent Auditor by (i) discussing with the Independent Auditor its independence and any disclosed relationships or services (including permitted non-audit services) that may impact its objectivity and independence; (ii) otherwise reviewing and discussing with the Independent Auditor all matters required to be discussed pursuant to the PCAOB’s Rule 3526 (Communication with Audit Committees Concerning Independence); and (iii) reporting its conclusions to the Board.

Firm Rotation and Partner Selection. The Committee shall periodically consider whether the Company should require the rotation of the Independent Auditor and report its findings to the Board. The Committee shall ensure compliance with the rules and regulations promulgated by the SEC regarding rotation of the lead partner and concurring and reviewing partners of the Independent Auditor.

Hiring Policy. The Committee shall also determine Company hiring policies for current or former employees of the Independent Auditor.

Independent Auditor Plan. The Committee shall review with the Independent Auditor and management the plan and scope of the Independent Auditor’s proposed annual financial audit and quarterly reviews, including the procedures to be utilized and the Independent Auditor’s compensation. The Committee shall also pre-approve audit, non-audit, and any other services to be provided by the Independent Auditor in accordance with such policies as may, from time to time, be adopted by the Committee.

Audit Reports and Reviews. The Committee shall, in consultation with management and the Independent Auditor, review the results of the annual financial audit and limited quarterly reviews of the Company’s financial statements, significant findings thereof, and any other matters required to be communicated by the Independent Auditor pursuant to applicable auditing standards, including, if applicable, the Independent Auditor’s summary of any significant accounting, auditing and internal control issues, along with questions, comments and recommendations and management’s corrective action plans, if applicable (i.e., the management or internal control letter), and any communications between the audit team and the Independent Auditor’s national office with respect to auditing or accounting issues presented by the engagement.

In conjunction with its annual audit and its limited quarterly reviews of the Company’s financial statements, the Independent Auditor will review with the Committee any problems or difficulties the Independent Auditor encountered in the course of its work, including any restrictions on the scope of the firm’s activities, its access to information, any critical audit matters that have been identified by the Independent Auditor in connection with its audit of the Company’s annual financial statements for the current audit period or any significant disagreements with

management and management's responses to such matters. The Committee shall be responsible for the resolution of any disagreements between management and the Independent Auditor regarding financial reporting.

Internal Audit

Oversight. The Committee shall, at least annually, review the performance of the internal auditing function. The Committee shall also review the responsibilities, budget, performance and staffing of the internal audit function and the scope and plan of the work to be done by the internal audit function as needed. The review shall include a discussion of those plans with the Independent Auditor. The Committee shall approve the appointment or dismissal of the head of the internal audit function.

Legal and Regulatory Compliance

Financial Compliance. The Committee shall oversee the Company's financial compliance (i.e., accounting, auditing and financial reporting) and receive regular reports from the Controller on any significant compliance findings and recommendations. The Committee shall also establish procedures for (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by the Company's employees of concerns regarding questionable accounting or auditing matters. The Committee shall also review reports submitted to the Committee from the Company's Ethics Hotline.

Code of Ethics for Senior Financial Officers. The Committee shall also review and approve any amendment to or waiver of the Company's Code of Ethics for Senior Financial Officers and review any alleged violations of the Company's Code of Ethics for Senior Financial Officers.

Policy and Procedures Governing Related Person Transactions. The Committee shall have the authority to administer the Policy and Procedures Governing Related Person Transactions and to review and approve any Related Person Transaction.

Committee Operations

Meetings. The Committee shall approve its schedule of meetings and shall meet at least quarterly. Unless the Committee determines otherwise, the Committee shall hold an executive session at each regularly scheduled meeting. The Committee shall hold an executive session at least once in each year. As part of these executive sessions, the Committee shall have an opportunity to meet separately and privately with each of the following: (i) management, (ii) internal auditors (or other personnel responsible for the internal audit function) and (iii) representatives of the Independent Auditor.

Delegation. Except as otherwise prohibited by law, the applicable regulations of NYSE, the Company's amended and restated certificate of incorporation (the "Certificate of Incorporation") or the amended and restated by-laws (the "By-laws"), the Committee may delegate its responsibilities to subcommittees or individuals.

Minutes. The Company's Office of the Corporate Secretary shall maintain minutes and other records of meetings and activities of the Committee.

Reporting to the Board. At the Board meeting following each Committee meeting, the Committee chairperson (or the chairperson's designee) shall report to the full Board on the Committee's actions and recommendations. Among other things, these reports shall address any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, risk assessment and management, the performance and independence of the Independent Auditor and the performance of the internal audit function.

Resources

To assist the Committee in fulfilling its responsibilities, the Committee may, in its sole discretion, retain consultants, counsel, and other advisors as it determines necessary to carry out its duties. The Committee will have sole authority and responsibility for hiring, approving the fees and retention terms for, overseeing the work of, and terminating the services of, such advisors.

The Company will provide appropriate funding, as determined by the Committee, for payment of compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, the administrative expenses of the Committee, and any advisors that the Committee may employ in carrying out its duties.

The Committee is empowered to investigate any matter brought to its attention within the scope of its responsibilities.

Conflicts Between Documents

This Charter is subject to the Certificate of Incorporation and the By-laws.

Performance Evaluation and Review of Charter

The Committee shall conduct an evaluation of the Committee's performance at least annually. The Committee shall also review this Charter at least annually.

Adopted on September 27, 2024.