

ESCO TECHNOLOGIES INC.
AUDIT & FINANCE COMMITTEE CHARTER
(As Amended Through November 18, 2025)

The Board of Directors (the “Board”) of ESCO TECHNOLOGIES INC. (the “Company”) hereby adopts this charter for its Audit & Finance Committee (the “Committee”). The Charter (i) states the purpose of the Committee; (ii) describes the role of the Committee and the expectations of the Board for the Committee; (iii) establishes the composition of the Committee; (iv) sets forth the Committee’s duties and responsibilities; and (v) enumerates specific actions the Committee should take to fulfill those duties and responsibilities.

I. PURPOSE

The purpose of the Committee is to assist the Board in fulfilling its oversight responsibilities for (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 Company’s internal audit function and independent auditors; and to prepare a Committee Report as required by the Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement.

II. ROLE OF COMMITTEE AND BOARD EXPECTATIONS

The duties of the Committee are ones of oversight and supervision. It is not the duty of the Committee to plan or conduct audits or to determine or certify that the Company’s financial statements are complete and accurate or are in accordance with generally accepted accounting principles (“GAAP”). The Board recognizes that the Committee will rely on the advice and information it receives from the Company’s management and its internal and outside auditors. The Company’s independent auditors shall report directly to the Committee. The Board does, however, expect the Committee to exercise its independent judgment in assessing the quality of the Company’s financial reporting process and its internal controls. In doing so, the Board expects that the Committee will maintain free and open communication with the other directors, the Company’s independent and internal auditors and the financial management of the Company.

III. COMPOSITION OF THE COMMITTEE

The Committee shall be comprised of at least three members of the Board, with the number of members to be determined from time to time by the Board. The members shall be designated by the Board, and each of them shall be independent, as that term is defined by applicable New York Stock Exchange (“NYSE”) listing standards and free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment.

Each member of the Committee, in the opinion of the Board, shall have experience or education in business or financial matters sufficient to provide him or her with a working familiarity with basic finance and accounting matters. In addition, the Committee shall include at least one person with the necessary financial management or accounting expertise to be considered an “audit committee financial expert” as defined in applicable SEC rules and regulations.

Unless the Board has previously designated the Chair, the members of the Committee may designate a Chair by majority vote.

IV. MEETINGS

The Committee shall meet (in person or telephonically) at least four times annually, or more frequently if circumstances dictate. At least two meetings shall include separate executive sessions with each of management, the Company's independent auditors and the internal auditors. Unless circumstances dictate otherwise, the meetings should occur quarterly in conjunction with a review of the Company's quarterly financial results.

V. DUTIES AND RESPONSIBILITIES OF THE COMMITTEE

The duties and responsibilities of the Committee shall include the following:

- 1. Evaluations, Engagement and Termination of Independent Auditors**
 - a. Obtain and review the written disclosures and letter from the Company's independent auditors required by Independence Standards Board Standard No. 1, *Independence Discussions with Audit Committees*, and discuss with the auditors any issues required to be discussed regarding their independence.
 - b. At least annually, obtain and review a report by the independent auditors describing: the auditing firm's internal quality control procedures; any material issues raised by the most recent internal quality control review, or peer review, of the auditing firm, or by any inquiry or investigation by government or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the auditing firm, and any steps taken to deal with such issues; the timetable for the rotation of partners under legal requirements; and all relationships between the independent auditors and the Company.
 - c. At least annually, obtain and review a report by the independent auditors regarding the Company's critical accounting policies and practices, all alternative treatments of financial information within GAAP that have been discussed with management, including ramifications of the use of such alternative treatments and the treatment preferred by the independent auditors, and other material written communications between the auditors and management.
 - d. Annually evaluate the qualifications and prior performance and assess the independence of the Company's independent auditors. In assessing independence, the Committee shall inquire into and review all relationships between the independent auditors and the Company.
 - e. Based upon such evaluation, re-engage the independent auditors or terminate such auditors and select and engage new independent auditors.
 - f. Pre-approve the engagement, including scope and cost, of the independent auditor both for audit and permitted non-audit services.
 - g. In its discretion, develop and adopt pre-approval policies and procedures under which the independent auditor may be engaged for permitted non-audit

services. Such policies and procedures, if developed and adopted, shall be consistent with Section 202 of the Sarbanes-Oxley Act and the rules and regulations promulgated thereunder.

2. Annual Audit

- a. Meet with the independent auditors and financial management of the Company in advance of the annual audit to review its proposed scope, the proposed scope of the quarterly reviews, and the procedures to be followed in conducting the audit and the reviews.
- b. Review with the independent auditors any problems or difficulties the auditors may have encountered during the annual audit, including any restrictions placed on the scope of the audit, difficulties obtaining required information, areas of disagreement with management, areas where the planned scope of the audit was changed because of concerns or difficulties, significant audit adjustments, and any other matters required to be discussed by Statement of Auditing Standards No. 61.
- c. Discuss the Company's Annual Report on Form 10-K and the financial statements contained therein, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", with the Company's financial management and if deemed necessary, discuss any concerns with the independent auditors prior to filing.
- d. Discuss any significant financial judgments made in connection with the preparation of the Company's financial statements.
- e. Obtain assurances from financial management that the financial statements proposed to be included in the Company's Annual Report on Form 10-K contain no material misstatements, and from the independent auditors that, in the course of their audit, they learned of no material misstatement.
- f. If deemed appropriate, after consideration of the reviews and assurances, recommend to the Board that such financial statements be included in the Company's Annual Report on Form 10-K.

3. Interim Financial Statements

- a. Discuss the Company's Quarterly Reports on Form 10-Q and the financial statements contained therein, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations", with the Company's management and, if deemed necessary, discuss any concerns with the independent auditors prior to filing.
- b. Obtain assurances from financial management that the financial statements included in the Company's interim reports do not contain any material misstatements and from the independent auditors that, in the course of their review, they learned of no material misstatement.
- c. If deemed appropriate, after consideration of the reviews and assurances, recommend to the Board that such financial statements be included in the Company's Quarterly Report on Form 10-Q.

4. Press Releases

- a. Obtain, review and discuss the Company's earnings press releases, as well as any financial information and earnings guidance in advance of any disclosure by the Company to analysts and rating agencies.

5. System of Internal Controls and Internal Audit Function

- a. Discuss at least annually with the Company's independent auditors the adequacy and effectiveness of the Company's system of internal controls.
- b. Review with management the management letter issued by the independent auditor and management's response thereto and at least twice yearly, review with management the effectiveness of the Company's internal accounting controls, as well as any significant letters or reports to management issued by the internal auditors, and management's responses thereto.
- c. Periodically assess the actions management has taken and the progress it has made in addressing the Company's system of internal controls and issues raised by the independent auditors.
- d. Review and approve the annual internal audit plan and associated resource allocation of the internal audit function.
- e. Discuss at least once per year with the internal auditors in person, (or more frequently, as determined appropriate) the effectiveness of the Company's internal accounting controls, as well as any significant letters or reports to management issued by the internal auditors, and management's responses thereto.

- 6. Financial, Cyber Security and IT Risk Exposures.** Annually review with management the Company's major financial risk exposures and policies or steps management has implemented to assess and manage such risks. On a quarterly basis, review management's assessment and overview of Cyber Security and IT risks, breaches (if any), and remediation actions taken.

- 7. Legal and Regulatory Compliance.** Discuss at least annually with the Company's General Counsel (i) the effectiveness of the Company's legal and regulatory compliance programs; (ii) any legal matters that may have a material impact on the Company's financial statements; and (iii) any material reports or inquiries received from regulators or governmental agencies including the NYSE and SEC.

- 8. Investigations.** When it deems appropriate, commence and oversee any investigation into any matters within the Committee's scope of responsibility, and retain independent counsel, accountants and other advisors and experts to assist the Committee if deemed appropriate.

- 9. Proxy Disclosure.** Prepare the Committee Report required by the Rules of the SEC to be included in the Company's annual proxy statement.

- 10. Charter Review.** Review this charter on an annual basis and make recommendations to the Board concerning any changes deemed appropriate.

11. **Reports to the Board.** Regularly report actions of the Committee to the Board with such recommendations as the Committee deems appropriate. Review with the full Board 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, the performance and independence of the Company's independent auditors, or the performance of the internal audit function.
12. **Hiring Policies.** Review any hiring of employees or former employees of the Company's independent auditors to ensure compliance with the hiring rules set forth by the SEC / NYSE regarding timing between audit participation and hiring.
13. **Self-Review.** Annually review and evaluate the Committee's performance.
14. **Committee Funding.** The Committee shall have such funding from the Company as the Committee deems necessary and appropriate for compensation to be paid to the Company's independent auditors; for compensation to be paid to counsel, accountants and other advisors retained by the Committee; and for the Committee's ordinary administrative expenses.
15. **Complaint Procedure.** The Committee shall review the receipt, retention and treatment of complaints received by the Company relating to accounting, internal accounting controls or auditing matters and for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. These procedures are noted in the Company's ombudsman program and communicated annually during the employee's Ethics Training refresher courses.
16. **Review and Approve Swaps.** The Committee is authorized to review and approve the Company's entry into swaps, including transactions in swaps that are subject to mandatory clearing, and to approve use of the end-user exception from clearing.

VI. MISCELLANEOUS

This Charter shall supersede and replace any Charter for the Committee previously adopted.