



CHARTER OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

**Arcadium Lithium plc
(the “Company”)**

Adopted effective as of January 4, 2024

I. Purpose

The Audit Committee shall assist the Board of Directors (the “Board”) in fulfilling its oversight responsibilities relating to (1) the integrity of the financial statements of the Company and the Company’s internal controls, (2) the independent auditor’s qualifications and independence, (3) the performance of the Company’s internal audit function and independent auditor and (4) the compliance by the Company with legal and regulatory requirements.

The Audit Committee shall prepare the report required by the rules of the Securities and Exchange Commission to be included in the Company’s annual proxy statement.

II. Composition and Meetings

The Audit Committee shall consist of no fewer than three members of the Board, one of whom shall serve as Chair. The members of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange and Section 10A of the Securities Exchange Act of 1934, as amended by the Sarbanes-Oxley Act of 2002, and the rules promulgated thereunder. Accordingly, each member shall, in the judgment of the Board, have the ability to read and understand the Company’s basic financial reports. At least one member of the Audit Committee shall be an audit committee financial expert as defined by the Securities and Exchange Commission and at least one member of the Audit Committee (who may also serve as the audit committee financial expert) shall in the judgment of the Board, have accounting or related financial management expertise in accordance with New York Stock Exchange listing standards. Audit Committee members shall generally not serve simultaneously on the audit committees of more than two other public companies; exceptions shall be reviewed and approved by the Board if the Board determines that such simultaneous service will not impair the ability of the member to serve on the Audit Committee, and disclosed as required.

The Chair and other members of the Audit Committee shall be appointed by the Board on the recommendation of the Nominating and Corporate Governance Committee. Audit Committee members may be replaced by the Board at any time, subject to new members satisfying the independence, experience and financial expertise requirements referred to above.

The Audit Committee shall meet as scheduled by the Chair. The Chair, in consultation with the other Audit Committee members and with the assistance of the Executive Secretary of the Committee, shall establish meeting agendas. The Audit Committee shall meet as often as it determines. The Audit Committee shall meet periodically with management, internal auditors and the independent auditor in separate executive sessions. The Audit Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee. Minutes of each meeting of the Audit Committee shall be prepared and distributed to each director of the Company and the Secretary of the Company promptly after each meeting. The Audit Committee may form and delegate authority to subcommittees, other than any power or authority required by law or stock exchange requirements to be exercised by the Board or the Audit Committee as a whole. Delegation by the Audit Committee to any subcommittee shall not limit or restrict the Audit Committee on any matter so delegated. The action of the Audit Committee at a meeting at which a quorum is present shall be the act of the Audit Committee. The Audit Committee may act in writing by the

unanimous consent of its members, and transmission of consent via email or other electronic means will be considered a writing for this purpose.

A number of directors equal to 33% or more of the Audit Committee (but in no event fewer than two) shall constitute a quorum of the Audit Committee for the transaction of business. A majority of members present may adjourn the meeting from time to time until a quorum is present. In the Chair's absence, the Chair may designate a member of the Audit Committee to serve as chair for the meeting or, in the absence of such designation, a majority of the members present at the meeting shall appoint a chair for the meeting.

III. Authority, Duties and Responsibilities

Review Procedures:

The Audit Committee shall:

1. Meet to review and discuss with management and the independent auditor the annual audited financial statements prior to the filing of the Company's Form 10-K, including disclosures made in Management's Discussion and Analysis and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Meet to review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in Management's Discussion Analysis, and the results of the independent auditor's review of the quarterly financial statements.
3. In connection with the reviews of the Form 10-K's and Form 10-Q's above, review and discuss with management and the independent auditor the following matters, as applicable:
 - Significant issues regarding accounting principles, financial statement presentations, and judgments made in the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles;
 - Significant issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
 - The independent auditor's report on:
 - a) All critical accounting policies and practices to be reflected in the annual audit;
 - b) Alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
 - c) Other material written communication between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

- Any critical audit matter addressed in the audit of the Company's financial statements and the relevant financial statement accounts and disclosures that relate to each critical audit matter.
 - Matters required to be discussed by Auditing Standards 1301 ("Communications with Audit Committees") relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, and any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
 - Disclosures made to the Audit Committee by the Company's CEO and CFO regarding compliance with their certification obligations as required under the Sarbanes-Oxley Act of 2002.
 - The effect of regulatory and accounting initiatives, as well as off-balance sheet structures on the Company's financial statements.
4. Discuss with management, including the Chief Executive Officer and Chief Financial Officer, the Company's disclosure controls and procedures and internal control over financial reporting, the Company's policies with respect to risk assessment and risk management, including, but not limited to, the Company's major financial risk exposures and steps management has taken to monitor and control such exposures, any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to affect the Company's ability to record, process, summarize and report financial information, any fraud involving management or other employees with a significant role in internal control over financial reporting.
 5. Review with management emerging cybersecurity matters and related risks.
 6. Review with management the Company's earnings press releases, including the use of "pro-forma" or "non-GAAP" information, as well as information and earnings guidance provided to analysts and ratings agencies. Such discussions may be done generally, consisting of discussing the types of information to be disclosed and the types of presentations to be made.
 7. Periodically review and reassess the adequacy of this Charter and recommend any proposed changes to the Board for approval.

Independent Auditors

1. The Audit Committee has sole authority to appoint or replace the independent auditor, subject to shareholder ratification. The independent auditor shall report directly to the Audit Committee.
2. The Audit Committee shall be directly responsible for the compensation and oversight of the work of the independent auditors, including the resolution of disagreements between management and the independent auditor regarding accounting and financial reporting, for the purpose of preparing or issuing an audit report or related work.
3. The Audit Committee shall pre-approve all audit and permitted non-audit services to be performed for the Company by the independent auditor, as described in the Audit Committee Pre-Approval Policy.

4. Obtain and review a report from the independent auditor at least annually regarding the following:
 - The independent auditor's internal quality-control procedures;
 - Material issues raised by the most recent internal quality-control review, or peer review or Public Company Accounting Oversight Board ("PCAOB") 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 any steps taken to deal with any such issues.
 - All relationships between the independent auditor and the Company.
5. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditors. The Audit Committee shall present its conclusions with respect to the independent auditor to the Board on at least an annual basis.
6. Review and evaluate the lead audit partner of the independent audit team. Ensure the rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit, as required by law.
7. Establish and review policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in the audit of the Company.

Internal Audit Department

1. Evaluate the performance, responsibilities, budget and staffing of the Company's internal audit function, such evaluation to include a review of the responsibilities, budget and staffing of the Company's internal audit function with the independent auditor.

Compliance and Other Matters

1. Oversee the Company's compliance with legal and regulatory requirements.
2. Establish and review procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
3. Review and approve any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) in accordance with the Company's Related Party Transactions policy.
4. Retain external advisers (including independent outside legal counsel) to assist the Audit Committee in the performance of its duties, and request any officer or employee of the Company or the Company's outside counsel or independent auditor to meet with any member of, or adviser to, the Audit Committee. In addition, the Audit Committee shall have the sole authority to approve the fees of any outside advisor and other retention terms. The Company shall provide for appropriate funding, as determined by the Audit Committee, for payment of reasonable compensation to any outside advisor retained by the Audit Committee.

5. Maintain appropriate minutes of meetings and report regularly to the Board on the Audit Committee's activities.

IV. Limitation of Audit Committee Role

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. These are the responsibilities of management and the independent auditor.

V. Assessment

The Audit Committee shall conduct a self-assessment of its performance annually.