



Audit Committee Charter

of Compass Minerals International, Inc.

This Audit Committee Charter (this “Charter”) was adopted by the Board of Directors (the “Board”) of Compass Minerals International, Inc. (the “Company”) on September 12, 2022.

I. PURPOSE

The primary purpose of the Audit Committee (the “Committee”) is to assist the Board with its oversight responsibilities regarding (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; and (iv) the performance of the Company’s internal audit function and the independent auditor.

In so doing, the Committee should endeavor to maintain free and open means of communication among the members of the Committee, other members of the Board, the independent auditor, the internal auditor, the chief compliance officer and the Company’s management.

In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time consistent with the Company’s by-laws. The powers and responsibilities delegated by the Board to the Committee in this Charter or otherwise will be exercised and carried out by the Committee as it deems appropriate without requirement of further Board approval, and any decision made by the Committee (including any decision to exercise or refrain from exercising any of the powers delegated to the Committee) will be at the Committee’s sole discretion. While acting within the scope of the powers and responsibilities delegated to it, the Committee will have and may exercise all the powers and authority of the Board. To the fullest extent permitted by law, the Committee will have the power to determine which matters are within the scope of the powers and responsibilities delegated to it.

Notwithstanding the foregoing, the Committee’s responsibilities are limited to oversight. The Company’s management is responsible for the preparation, presentation and integrity of the Company’s financial statements as well as the Company’s financial reporting process, accounting policies, internal audit function, internal accounting controls and, with the assistance of the Company’s Disclosure Committee, disclosure controls and procedures. The independent auditor is responsible for performing an audit of the Company’s annual financial statements, expressing an opinion as to the conformity of such annual financial statements with generally accepted accounting principles (“GAAP”), expressing opinions on the Company’s internal controls and management’s assessment of those internal controls and reviewing the Company’s quarterly financial statements. It is not the responsibility of the Committee to plan or conduct audits

or to determine that the Company's financial statements and disclosure are complete and accurate and in accordance with GAAP and applicable laws, rules and regulations. Each member of the Committee shall be entitled to rely on the integrity of those persons within the Company and of the professionals and experts (including the Company's internal auditor (or others responsible for the internal audit function, including contracted non-employee or audit or accounting firms engaged to provide internal audit services)) from which the Committee receives information and, absent actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts.

Further, auditing literature, particularly Statement of Accounting Standards No. 100, defines the term "review" to include a particular set of required procedures to be undertaken by independent auditors. The members of the Committee are not independent auditors, and the term "review" as used in this Charter is not intended to have that meaning and should not be interpreted to suggest that the Committee members can or should follow the procedures required of auditors performing reviews of financial statements.

II. MEMBERSHIP

The Committee will consist of at least three members of the Board. The members, including the Chair of the Committee, will be appointed by action of the Board, on the recommendation of the Nominating/Corporate Governance Committee. Each Committee member must satisfy the independence requirements of the New York Stock Exchange ("NYSE") and Securities and Exchange Commission ("SEC") rules and regulations.

Each Committee member must be financially literate as determined by the Board in its business judgment. Members of the Committee are not required to be engaged in the accounting and auditing profession and, consequently, some members may not be expert in financial matters, or in matters involving auditing or accounting. However, at least one member of the Committee must have accounting or related financial management expertise as determined by the Board in its business judgment. In addition, at least one Committee member must be, as determined by the Board in its business judgment, an "audit committee financial expert" as defined by the SEC.

No member of the Committee may simultaneously serve on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and such determination is disclosed in the Company's annual proxy statement.

III. COMMITTEE ORGANIZATION AND PROCEDURES

A. The Chair (or in his or her absence, a member designated by the Chair) will preside at each Committee meeting and set the agendas for Committee meetings. The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any applicable provisions of the Company's certificate of incorporation or by-laws.

B. The Committee will meet at least four times per year. The Committee may include in its meetings other members of the Board, members of the Company's management and any other persons whose presence the Committee believes to be appropriate; provided that at least one time per year, the Committee will meet in executive session with only Committee members present.

C. A quorum of the Committee will consist of a majority of the members of the Committee. The vote of a majority of the members of the Committee present at a meeting which a quorum is present will be the act of the Committee. The Committee may act without a meeting with the affirmative consent of all of the members of the Committee in writing or by electronic transmission (as such term is defined in the Company's by-laws).

D. The Committee has the authority, in its sole discretion, to retain, direct and terminate any counsel, experts or other advisors (accounting, financial or otherwise) that the Committee believes to be necessary or appropriate. The Committee may also, in its discretion, utilize the services of the Company's legal counsel or other advisors.

E. The Company will provide for appropriate funding, as determined by the Committee, for payment of compensation to any advisors retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

F. The Chair (or his or her nominee) will report to the Board on matters addressed at Committee meetings following Committee meetings and as requested by the Board.

G. This Charter will be made available on the Company's website at www.compassminerals.com.

IV. POWERS, DUTIES AND RESPONSIBILITIES

A. Oversight of Independent Auditor

1. *Appointment and Oversight.* The Committee will be directly responsible and have sole authority for the appointment, termination, compensation, retention (with subsequent submission to the Company's stockholders for

ratification), evaluation and oversight of the independent auditor. The independent auditor will report directly to the Committee.

2. *Pre-Approval of Services.* The Committee must pre-approve all audit or non-audit services provided to the Company or its subsidiaries by the independent auditor, with the exception of non-audit services (other than review and attest services) if such services fall within available exceptions under SEC rules and regulations. To the extent this responsibility is delegated to one or more designated members of the Committee, such approval must be presented to the Committee at a subsequent meeting. The pre-approval of audit and non-audit services may be made pursuant to policies and procedures established by the Committee, provided these policies and procedures are detailed as to the particular service provided and the Committee is informed of each service provided.

3. *Independence of Independent Auditor.* The Committee will, at least annually, review the independence and quality control procedures of the independent auditor and the experience and qualifications of the independent auditor's senior personnel that are providing audit services to the Company. In conducting its review:

- (i) The Committee will obtain and review a report prepared by the independent auditor describing (a) the auditing firm's internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, Public Company Accounting Oversight Board ("PCAOB") review or peer review of the auditing firm, (c) any material issues raised 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 auditing firm, and (d) any steps taken to deal with any such issues.

- (ii) The Committee will discuss with the independent auditor its independence from the Company, and obtain and review a written statement prepared by the independent auditor delineating all relationships between the independent auditor and the Company, consistent with applicable PCAOB requirements. The Committee will consider the impact that any relationships or services may have on the objectivity and independence of the independent auditor. In addition, the Company will actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor. If the Committee determines that further inquiry is advisable, the Committee will take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

(iii) The Committee will confirm with the independent auditor that the independent auditor is in compliance with the partner rotation requirements under SEC rules and regulations.

(iv) The Committee will, if applicable, consider whether the independent auditor's provision of any permitted information technology services or other non-audit services to the Company are compatible with maintaining the independence of the independent auditor.

(v) The Committee will set clear hiring policies for employees or former employees of the independent auditor.

B. Oversight of Audit, Financial Reporting, Financial Statements and Published Information

1. *Audit and Financial Reporting.*

(i) The Committee will meet with the Company's management, the independent auditor and the internal auditor in connection with each annual audit to discuss the scope of the audit, the procedures to be followed and the staffing of the audit.

(ii) The Committee will review and discuss with the Company's management and the independent auditor (a) major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material weaknesses or significant deficiencies; (b) any 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 Company's financial statements, including analyses of the effects of alternative GAAP methods on the Company's financial statements; and (c) the effect of regulatory and accounting initiatives on the Company's financial statements, including off-balance sheet structures or other material financial arrangements of the Company that do not appear on the financial statements of the Company.

(iii) The Committee will discuss with the independent auditor the report that such auditor is required to make to the Committee under SEC rules and regulations regarding all (a) critical accounting policies and practices to be used in the audit; (b) alternative treatments of financial information within GAAP that have been discussed with the Company's management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor; (c) other material written communications between the independent auditor and the

Company's management, such as any management letter or schedule of unadjusted differences.

(iv) The Committee will review and discuss with the Company's management any management letter or schedule of unadjusted differences provided to or by the independent auditor and any other significant matters brought to the attention of the Committee by the independent auditor as a result of its annual audit. The Committee should allow management adequate time to consider any such matters raised by the independent auditor.

(v) The Committee will discuss with the independent auditor any problems or difficulties the independent auditor may have encountered during the course of the audit work, including any restrictions on the scope of activities or access to required information or any significant disagreements with the Company's management and management's responses to such matters. The Committee will be responsible for resolving any disagreement between the Company's management and the independent auditors regarding financial reporting.

(vi) The Committee will discuss with the Company's management and the independent auditor any correspondence from or with regulators or governmental agencies, any employee complaints or any published reports that raise material issues regarding the Company's financial statements, financial reporting process, accounting policies or internal audit function.

2. *Financial Statements and Published Information.*

(i) The Committee will review and discuss with the Company's management and the independent auditor (a) the annual audited financial statements and the quarterly unaudited financial statements and (b) any other matters required to be communicated to the Committee by the independent auditor under generally accepted auditing standards, NYSE requirements and SEC rules and regulations, including matters required to be discussed by PCAOB Auditing Standard No. 16 and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

(ii) The Committee will review and discuss with the Company's management and the independent auditor the Company's earnings press releases (with particular focus on any "pro forma" or "adjusted" non-GAAP information), as well as any financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion in this regard may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and

need not take place in advance of each earnings release or each instance in which the Company may provide earnings guidance.

3. *Separate Meetings with Independent Auditor.*

Periodically, the Committee will meet separately with the independent auditor. The Committee will discuss with the independent auditor any issues that the independent auditor believes warrant Committee attention.

4. *Recommendations and Reports.*

(i) The Committee, through its Chair (or his or her nominee), will report regularly to, and review with, the 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 auditor, the performance of the Company's internal audit function and any other matter the Committee believes is necessary or advisable to report to the Board.

(ii) The Committee will, based on its review and discussions, determine whether to recommend to the Board that the audited financial statements should be included in the Company's Annual Report on Form 10-K for the fiscal year subject to the audit.

(iii) The Committee will provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in the Company's annual proxy statement.

C. Internal Audit

1. *Internal Audit Charter, Internal Auditor and Internal Audit Plan.*

(i) The Committee will review and approve the internal audit charter.

(ii) The Committee will review the appointment and termination of the internal auditor.

(iii) The Committee will review the internal audit plan and the performance, responsibilities, budget and staffing of the Company's internal audit function.

2. *Separate Meetings with Internal Auditor.* Periodically, the Committee will meet separately with the internal auditor. The Committee will discuss with the internal auditor any issues that the internal auditor believes warrant Committee attention.

3. *Reports.* Management will furnish to the Committee a copy of each audit report, or executive summary report, prepared by the internal auditor. The Committee will discuss with the internal auditor any significant reports prepared by the internal auditor and any responses from management.

4. *Access.* The internal auditor and other members of the Company's internal audit function will have unfettered access to the Committee.

D. Controls within the Company

1. The Committee will discuss with the independent auditor and the internal auditor, at least annually, the adequacy and effectiveness of the accounting and financial controls of the Company, and consider any recommendations for improvement of such internal controls.

2. The Committee will, at least annually, review and reassess the Company's Code of Ethics and Business Conduct and submit any recommended changes for approval by the Board.

3. The Committee will oversee and monitor compliance with the Company's Code of Ethics and Business Conduct.

4. The Committee will review and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, as well as for the confidential and anonymous submission by the Company's employees of concerns and information regarding questionable accounting, auditing or other compliance matters.

E. Other Powers, Duties and Responsibilities

1. The Committee may, in its discretion, conduct or authorize investigations into any matters within the scope of its responsibilities and powers. The Committee will have access to all books, records, and employees of the Company.

2. The Committee will discuss with management and the independent auditor any related-party transactions brought to the Company's attention which could reasonably be expected to have a material impact on the Company's financial statements or on the independence of any members of the Board.

3. The Committee will discuss with management the Company's overall policies with respect to its risk identification, assessment and management processes. The Committee will discuss with management the Company's significant financial risk exposures and the actions management has taken to limit, monitor or control such exposures.

4. The Committee will discuss with the Company's General Counsel or outside counsel any legal matters brought to the Committee's attention that could reasonably be expected to have a material impact on the Company's financial statements.

5. The Committee will request assurances from the Company's management, the Company's internal auditor and the independent auditor that the Company's foreign subsidiaries and foreign affiliated entities are in conformity with applicable legal requirements, including disclosure of insider and affiliated party transactions.

6. The Committee will periodically review the Company's insurance programs, including those relating to property, general liability and director and officer liability, with the proposed director and officer insurance program to be presented to the full Board for approval.

7. The Committee will review and discuss with the Company's management the Company's procedures for compliance with applicable laws and regulations.

8. The Committee will annually review and approve the general use of swap transactions by the Company and its subsidiaries.

9. The Committee will review and discuss with management, tax policies, accruals, developments, disputes and other related matters.

10. The Committee will sponsor periodic training for the Board on audit, accounting, financial, compliance and related matters.

11. The Committee will, at least annually, evaluate its own performance including its compliance with this Charter, and report the results of such evaluation, including any recommended changes, to the Board.

12. The Committee will, at least annually, review and reassess this Charter and submit any recommended changes for approval by the Board.

V. DELEGATION OF DUTIES

In fulfilling its responsibilities, the Committee may, subject to applicable law and regulation, delegate any of its responsibilities to a subcommittee of the Committee.