

ATLAS ENERGY SOLUTIONS INC.
CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
(Adopted as of March 8, 2023)

The Board of Directors (the “Board”) of Atlas Energy Solutions Inc. (the “Company”) has established the Audit Committee of the Board (the “Committee”) with authority, responsibility and specific duties as described in this Audit Committee Charter (this “Charter”).

I. Purposes

The purposes of the Committee are to:

- A.** Exercise oversight of the accounting and financial reporting processes of the Company and audits of the Company’s financial statements;
- B.** Assist the Board in fulfilling its oversight responsibilities regarding the:
 - Integrity of the Company’s financial statements;
 - Company’s compliance with legal and regulatory requirements;
 - Qualifications, independence and performance of any independent 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 “independent registered public accounting firm”); and
 - Effectiveness and performance of the Company’s internal audit function.
- C.** Annually, prepare an Audit Committee Report and publish the report in the Company’s proxy statement for its annual meetings of stockholders, in accordance with applicable rules and regulations; and
- D.** Perform such other functions as the Board may assign to the Committee from time to time.

II. Membership

Subject to applicable transition periods, the Committee will consist of not less than three members of the Board. All members of the Committee must be “independent” as defined by the rules of the Securities and Exchange Commission (the “SEC”) and the listing requirements of the New York Stock Exchange (the “NYSE”); provided, however, that this requirement is subject to applicable transition periods. Each member of the Committee must meet the experience requirements of the NYSE, and at least one member of the Committee must be an “audit committee financial expert” (as defined by applicable rules of the SEC). No Committee member may simultaneously serve on the Audit Committees of more than two other public companies unless the Board determines in advance that such simultaneous service does not impair the member’s ability to effectively serve on the Committee. Notwithstanding the foregoing membership requirements and subject to applicable law, no action of the Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

The members of the Committee and its Chair will serve at the pleasure of the Board. Subject to the terms of the Stockholders’ Agreement the Company entered into with certain of its stockholders in connection with its initial public offering, any vacancy on the Committee will be filled by, and any member of the Committee may be removed by the Board. If the Board does not designate a Chair or if the Chair is not present at a meeting, the Committee may designate a Chair.

III. Authority and Responsibilities

The Committee is delegated all authority of the Board as may be required or advisable to fulfill the purposes of the Committee. Without limiting the generality of the preceding statements, the Committee has the authority, and is entrusted with the responsibility, to take the following actions:

A. Authority

The Committee has the authority to:

1. Conduct or authorize investigations into any matter, including, but not limited to, complaints relating to accounting, internal accounting controls or auditing matters and legal or regulatory matters within the scope of the responsibilities delegated to the Committee as it deems appropriate, including the authority to require any officer, employee or advisor of the Company to meet with the Committee or any advisors that the Committee has engaged.
2. Retain and determine funding for legal counsel, accounting experts, reserve experts and other advisors, including the sole authority to appoint or replace the independent registered public accounting firm, as it deems necessary or appropriate to fulfill its responsibilities. The Committee may also utilize the services of the Company’s regular outside legal counsel or other advisors to the Company. The Company must provide for appropriate funding, as the Committee determines, for payment of (a) compensation to the independent registered public accounting firm; (b) compensation to any independent qualified reserve evaluator or auditor engaged for the purpose of rendering

or issuing a reserve report or performing other audit, review or attest services for the Company with respect to the Company's mineral reserves; (c) compensation to any legal counsel or other advisors engaged by the Committee; and (d) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

3. Delegate to its Chair, any one of its members or any subcommittee it may form, the responsibility and authority for any particular matter, as it deems appropriate from time to time under the circumstances and consistent with applicable law. However, subcommittees do not have the authority to engage independent legal counsel, accounting experts or other advisors unless expressly granted such authority by the Committee. Each subcommittee will keep minutes and regularly report to the Committee.

B. *Responsibilities*

The Committee's responsibilities are limited to oversight.

1. *Interaction with the Independent Registered Public Accounting Firm*

- a) *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent registered public accounting firm. The Committee and the independent registered public accounting firm will discuss the firm's responsibilities and the responsibilities of management in the audit process. The independent registered public accounting firm will report directly to the Committee and the Committee will routinely review such firm's performance. In addition, the Committee will oversee the resolution of any disagreements between the Company's management and the independent registered public accounting firm regarding financial reporting.
- b) *Pre-Approval of Services.* Before the independent registered public accounting firm is engaged by the Company or its subsidiaries to render audit or non-audit services, the Committee must pre-approve the engagement. The Committee may establish pre-approval policies and procedures for the approval of audit and permitted non-audit services, and preapproval of audit and non-audit services will not be required if the engagement for the services is entered into pursuant to such pre-approval policies and procedures. The Chair of the Committee has the authority to grant pre-approvals, provided such approvals are within the pre-approval policy and presented to the Committee at a subsequent meeting.
- c) *Independence of Registered Public Accounting Firm.* The Committee will, at least annually, review the independence and

quality control procedures of the independent registered public accounting firm and the experience and qualifications of the independent registered public accounting firm's senior personnel that are providing audit services to the Company. In conducting its review, the Committee will:

- (1) Obtain and review a report prepared by the independent registered public accounting firm describing (i) the firm's internal quality-control procedures and (ii) 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, with respect to one or more independent audits carried out by the firm, and any steps taken to address and respond to any such issues.
- (2) Discuss with representatives of the independent registered public accounting firm all relationships between the firm and the Company (to assess the firm's independence), and obtain and review a written statement prepared by the independent registered public accounting firm describing all relationships between the independent registered public accounting firm and the Company, consistent with applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent registered public accounting firm's communications with the Committee concerning independence, and consider the impact that any relationships, including any relationships between the independent registered public accounting firm and members of the Company's management, or services may have on the objectivity and independence of the independent registered public accounting firm.
- (3) If applicable, consider whether the provision by the independent registered public accounting firm of any permitted information technology services or other non-audit services to the Company is compatible with maintaining the independence of the independent registered public accounting firm.
- (4) Confirm with the independent registered public accounting firm that the firm is in compliance with the partner rotation requirements established by the SEC.
- (5) Consider whether, in order to assure continuing independence of the independent registered public accounting firm, it is appropriate to adopt a policy of rotating

the independent registered public accounting firm on a regular basis.

- (6) Review and evaluate the lead partner of the independent registered public accounting firm.

2. *Financial Statements and Annual Audit*

- a) *Meetings with Management, the Independent Registered Public Accounting Firm and the Internal Auditor.* The Committee will:

- (1) Meet with management, the independent registered public accounting firm 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.
- (2) Review and discuss with management and the independent registered public accounting firm: (i) major issues regarding accounting principles and financial statement presentations, 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 any material control deficiencies; (ii) any analyses prepared by management or the independent registered public accounting firm 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 treatments of financial information within United States generally accepted accounting principles ("GAAP") on the Company's financial statements; and (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements.
- (3) Review and discuss the annual audited financial statements and quarterly financial statements with management and the independent registered public accounting firm, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

- b) *Separate Meetings with the Independent Registered Public Accounting Firm.* The Committee will:

- (1) Review with the independent registered public accounting firm any problems or difficulties the independent registered public accounting firm 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 management and management's responses to such matters. Among the items that the Committee should consider reviewing with the independent registered public accounting firm are: (i) any accounting adjustments that were noted or proposed by the independent registered public accounting firm but were "passed" (as immaterial or otherwise); (ii) any communications between the audit team and the independent registered public accounting firm's national office respecting auditing or accounting issues presented by the engagement; and (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company. The Committee will obtain from the independent registered public accounting firm assurances that Section 10A(b) of the Securities Exchange Act of 1934 has not been implicated. The review should also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.

- (2) Discuss with the independent registered public accounting firm the report that such firm is required to make to the Committee regarding: (i) all accounting policies and practices to be used that the independent registered public accounting firm identifies as critical; (ii) all alternative treatments of financial information within GAAP for policies and practices related to material items that have been discussed among management and the independent registered public accounting firm, including the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm; and (iii) all other material written communications between the independent registered public accounting firm and management of the Company, such as any management letter, management representation letter, reports on observations and recommendations on internal controls over financial reporting, the independent registered public accounting firm's engagement letter, the independent registered public accounting firm's independence letter, schedule of unadjusted audit differences and a listing of adjustments and classifications not recorded, if any.

- (3) Discuss with the independent registered public accounting firm any other matters required to be discussed by applicable auditing standards.
 - (4) Request the independent registered public accounting firm to provide relevant information about any PCAOB inspections into the audit of the Company.
- c) *Recommendation to Include Financial Statements in Annual Report.* The Committee will, based on the review and discussions in paragraphs 1(c) and 2(b) of this “Financial Statements and Annual Audit” Section, and based on the disclosures received from the independent registered public accounting firm regarding its independence and discussions with representatives of the firm regarding such independence pursuant to subparagraph 1(c) of the “Interaction with the Independent Registered Public Accounting Firm” Section, determine whether to recommend to the Board that the audited financial statements be included in the Company’s Annual Report on Form 10-K for the fiscal year subject to the audit.

3. *Internal Audit*

- a) *Appointment and Removal.* Each year, the Committee will review and advise the Board on the selection, compensation, evaluation and removal of the internal audit director or such other person performing the duties of that position.
- b) *Performance.* Each year, the Committee will review the activities and structure of any internal audit function.
- c) *Separate Meetings with the Internal Auditor.* The Committee will periodically meet separately with the Company’s internal auditor, or such other person performing the duties of that position, to discuss the responsibilities, budget and staffing of the Company’s internal audit function and any issues that the internal auditor believes warrant the Committee’s attention. In addition, the Committee will discuss with the internal auditor any audit problems or difficulties and management’s response.

4. *Independent Reserve Engineers’ Annual Report*

- a) The Committee shall review with management and the independent qualified reserve evaluator or auditor the estimates of the Company’s mineral reserves and any review or audit of such estimates of reserves.

- b) The Committee shall review each appointment of one or more qualified reserve evaluators or auditors by the Company and, in the case of any proposed change in such appointment, determine the reasons for the proposal and whether there have been disputes between the appointed qualified reserve evaluator or auditor and management of the Company.
- c) Before the Board approves the filing of reserve data and the report of the qualified reserve evaluators or auditors thereon pursuant to applicable securities laws, the Committee shall meet with management of the Company and each qualified reserve evaluator or auditor appointed by the Company to review the reserve data and the report of the qualified reserve evaluator or auditor thereon.
- d) The Committee shall meet separately with the independent reserve evaluator or auditor at least annually.

5. *Other Powers and Responsibilities*

- a) The Committee will review with management and the independent registered public accounting firm the Company's earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussions may be in general terms (*i.e.*, discussion of the types of information to be disclosed and the types of presentations to be made).
- b) When appropriate or necessary, the Committee will review, approve or ratify related party transactions pursuant to the Company's Related Persons Transactions Policy and, as brought to its attention, applicable accounting standards.
- c) The Committee shall receive reports from management regarding, and review and discuss the adequacy and effectiveness of, the Company's disclosure controls and procedures.
- d) The Committee will discuss with management and the independent registered public accounting firm 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.
- e) 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.

- f) The Committee will request assurances from management, the independent registered public accounting firm and the Company's internal auditors that any foreign subsidiaries and/or foreign affiliated entities, if any, are in conformity with applicable legal requirements, including disclosure of related party transactions.
- g) The Committee will meet separately with management on a periodic basis to discuss matters related to the Company's internal controls over financial reporting and other matters related to the Company's internal audit function.
- h) The Committee will review and discuss with management and the independent registered public accounting firm the Company's report on internal controls over financial reporting prior to filing the Company's Annual Report on Form 10-K, and, once required, the report of the independent registered public accounting firm regarding the effectiveness of the Company's internal controls over financial reporting.
- i) The Committee will discuss with management the Company's guidelines and policies and processes with respect to risk assessment and risk management. In addition, the Committee will discuss with management the Company's significant financial risk exposures and the actions management has taken to monitor and control such exposures.
- j) The Committee will set clear hiring policies for employees or former employees of the Company's independent registered public accounting firm.
- k) The Committee will establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters. The Committee will also establish procedures for the confidential and anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
- l) The Committee will prepare for inclusion in the Company's proxy statement for its annual meeting of stockholders the report required by the rules of the SEC.
- m) The Committee will establish procedures for the receipt, retention and treatment of complaints received by the Company regarding potential violations of applicable laws, rules and regulations or of the Company's codes, policies and procedures. The Committee will also establish procedures for the confidential and anonymous

submission by employees of the Company of concerns regarding questionable compliance matters.

- n) The Committee will review with the Company's Compliance Officer, as designated in accordance with such Code, the Company's Corporate Code of Business Conduct and Ethics and its enforcement at least annually.
- o) The Committee will review the adequacy and succession planning of the Company's key accounting and financial personnel at least annually.
- p) The Committee will review disclosures by the Company's Chief Executive Officer and Chief Financial Officer during their certification process for the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein.

IV. Procedures

A. *Meetings.*

The Committee will meet at the call of its Chair, two or more members of the Committee or the Chair of the Board, or the Lead Independent Director if one has been designated. The Committee will meet on at least a quarterly basis (prior to the filing of the Company's Quarterly Reports on Form 10-Q and Annual Report on Form 10-K with the SEC) and may meet more frequently as circumstances dictate. Meetings of the Committee may be in person, by conference call or by unanimous written consent, in accordance with the Company's Bylaws. Meetings of the Committee will be held at such time and place, and upon such notice, as its Chair may from time to time determine. The Committee will keep such records of its meetings as it deems appropriate.

Meetings may, at the discretion of the Committee, include other directors, members of the Company's management, independent advisors and consultants, representatives of the Company's independent registered public accounting firm, the Company's internal auditor, any other financial personnel employed or retained by the Company or any other persons whose presence the Committee believes to be necessary or appropriate. Other than Committee members, those in attendance may observe meetings of the Committee, but may not participate in any discussion or deliberation unless the Committee invited them to do so, and in any event they are not entitled to vote. Notwithstanding the foregoing, the Committee may also exclude from its meetings any persons it deems appropriate, including, but not limited to, any director who is not a member of the Committee.

B. *Quorum and Approval.*

A majority of the Committee's members will constitute a quorum. The Committee will act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. The Committee may also act by unanimous written consent in lieu of a meeting.

C. *Rules.*

The Committee may determine additional rules and procedures, including designation of a secretary of the Committee at any meeting thereof.

D. *Reports.*

The Committee will maintain minutes of its meetings and make regular oral or written reports to the Board, directly or through its Chair, of its actions and any recommendations to the Board. These reports will include a discussion of 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 registered public accounting firm, the performance of the Company's internal audit function or any other matter the Committee determines is necessary or advisable to report to the Board.

E. *Review of Charter.*

Each year, the Committee will review the need for changes in this Charter and recommend any proposed changes to the Board for approval.

F. *Performance Review.*

Each year, the Committee will review and evaluate its own performance and will submit itself to review and evaluation by the Board.

G. *Fees; Reimbursement of Expenses.*

Each member of the Committee as well as the Chair will be paid the fee set by the Board for the member's services as a member, or Chair, as the case may be, of the Committee. Subject to the Company's Corporate Governance Guidelines and other policies, the Company will reimburse Committee members, including the Chair, for all reasonable expenses incurred in connection with their duties as Committee members or as Chair.

V. *Posting of Charter*

The Company will make this Charter available on or through the Company's website as required by applicable rules and regulations. In addition, the Company will disclose in its proxy statement for its annual meeting of stockholders or in its Annual Report on Form 10-K, as applicable, that a copy of this Charter is available on the Company's website and provide the website address.

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While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the financial statements, for planning or conducting the audit or for determining whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable federal or state law. Further, nothing in this Charter is intended to preclude or impair the protection provided in Section 141(e) of the Delaware General Corporation Law for good faith reliance by members of the Committee on reports or other information provided by others.