

Solventum Corporation Board of Directors
Audit Committee Charter
(Effective as of December 19, 2024)

- A. Purpose: The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Solventum Corporation (the “Company”) is to assist the Board in its oversight of (i) the integrity of the Company’s financial statements and internal controls over financial reporting, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the qualifications and independence of the Company’s independent registered public accounting firm (the “Independent Accounting Firm”), (iv) the performance of the Company’s internal auditing department (“Internal Audit”) and the Independent Accounting Firm, (v) the Company’s capital structure and financial risk assessment and management, and (vi) the Company’s sustainability and stewardship activities and environmental, health and safety matters.
- B. Membership: The Committee’s membership is determined by the Board upon recommendation of the Governance Committee and consists of at least three directors. The Board shall appoint one member of the Committee as Chair (the “Committee Chair”). The members of the Committee shall meet the independence and experience requirements of the listing standards of the New York Stock Exchange and the requirements for audit committee service set forth in the Securities Exchange Act of 1934, as amended (the “Act”), and the rules and regulations of the Securities and Exchange Commission (“SEC”). At least one member of the Committee shall be an “audit committee financial expert” as determined by the Board in compliance with criteria established by the SEC. Committee members shall not serve on the audit committees of more than two other public companies unless the Board determines that such service does not impair the member’s ability to serve effectively on the Committee.
- C. Authority and Responsibilities: The Committee’s responsibility is one of oversight. The management of the Company is responsible for the preparation of complete and accurate annual and quarterly consolidated financial statements (“financial statements”) in accordance with generally accepted accounting principles (“GAAP”) in the United States and for maintaining appropriate accounting and financial reporting principles and policies and internal controls over financial reporting designed to assure compliance with accounting standards and laws and regulations. The Independent Accounting Firm is responsible for planning and conducting in accordance with the standards of the Public Company Accounting Oversight Board (PCAOB) an audit of the Company’s annual consolidated financial statements and internal controls over financial reporting and a review of the Company’s quarterly financial statements. The Committee shall have the authority and responsibility to take any and all acts that it deems necessary to carry out its oversight function, including but not limited to:

1. Financial Reporting and Disclosure. The Committee shall have the authority and responsibility to:
 - a. Review and discuss the annual audited financial statements and unaudited quarterly financial statements with management and the Independent Accounting Firm, including the disclosures under the caption “Management Discussion and Analysis of Financial Condition and Results of Operations.” The Committee shall make a recommendation to the Board as to whether the audited financial statements should be included in the Company’s Annual Report on Form 10-K.
 - b. Review the Company’s financial reporting processes, including internal controls over financial reporting, and the process for the CEO and CFO quarterly certifications required by the SEC with respect to the Company’s financial statements and internal controls over financial reporting. Such review shall include a consideration of significant issues regarding the application of accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles, and any reports by the CEO and CFO regarding significant issues as to the adequacy of the Company’s internal controls over financial reporting, and any special audit steps performed in response to identified deficiencies.
 - c. Review and discuss with management (including the senior internal audit executive) and the Independent Accounting Firm the Company’s report on internal controls over financial reporting and the Independent Accounting Firm’s audit of internal controls over financial reporting prior to filing of the Company’s Form 10-K.
 - d. Obtain and periodically review a report from the Independent Accounting Firm, describing (i) all critical accounting policies and practices to be used in the financial statements; (ii) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Accounting Firm; (iii) any significant change in the selection or application of accounting principles; and (iv) other material written communications between the Independent Accounting Firm and management, such as any management representation letter, letters from the Company’s Chief Legal Affairs Officer (or his or her designee), and/or schedule of uncorrected and corrected misstatements. Review any reports on such topics or similar topics prepared by management, including any significant financial reporting issues and judgments made in connection with the preparation of the financial statements.
 - e. Discuss with the Independent Accounting Firm any material issues raised in such reports.

- f. Participate in a telephonic meeting among management and the Independent Accounting Firm before each earnings release to review the earnings release, financial information, use of any non-GAAP information, and earnings guidance.
 - g. Discuss with management and the Independent Accounting Firm (i) the effect of regulatory and accounting pronouncements, as well as off-balance sheet structures, if any, on the Company's financial statements, (ii) significant, unusual, or complex transactions, and (iii) the risk of fraud and the implementation of fraud controls.
- 2. Internal Audit. The Committee shall have the authority and responsibility to:
 - a. Periodically review the charter, annual plan and scope of work of Internal Audit, including its responsibilities and staffing.
 - b. Periodically review the results of internal audits and management's response thereto, and discuss significant internal control over financial reporting matters with the Company's internal auditor and Company management.
 - c. Discuss the adequacy of the Company's internal controls over financial reporting with Internal Audit, including the risk of fraud and the implementation of fraud controls.
 - d. Review the appointment, replacement, and reassignment and periodically evaluate the performance of the senior internal auditing executive, who shall have direct reporting obligations to the Committee.
- 3. Independent Accounting Firm. The Committee shall have the authority and responsibility to:
 - a. Appoint, retain, terminate, compensate and oversee the Independent Accounting Firm. The Committee shall also be responsible for the resolution of disagreements regarding financial reporting between management and the Independent Accounting Firm. The Independent Accounting Firm shall report directly to the Committee.
 - b. Review the scope of the annual audit and services to be provided by the Independent Accounting Firm during the year. Pre-approve all auditing services, internal control-related services and permitted non-audit services to be provided to the Company by the Independent Accounting Firm, subject to any exceptions provided by the Act. The Committee Chair may pre-approve any such services according to the procedures approved by the Committee, provided that any approval by the Committee Chair must be presented to the Committee at its next meeting.

- c. Obtain and review, at least annually, a report from the Independent Accounting Firm describing: (i) the Independent Accounting Firm's internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Accounting 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 Independent Accounting Firm, and any steps taken to deal with any such issues; and (iii) all relationships between the Independent Accounting Firm and the Company, and the written independence disclosures required by applicable requirements of the PCAOB. Discuss with the Independent Accounting Firm any issues or relationships disclosed in such report that, in the judgment of the Committee, may have an impact on the competence or independence of the Independent Accounting Firm.
 - d. Discuss with the Independent Accounting Firm the matters required to be communicated pursuant to the PCAOB's Auditing Standard on Communications with Audit Committees, as currently in effect, including any audit problems or difficulties encountered in performing the audit and management's response, and disagreements with management.
 - e. Review and periodically evaluate the performance of the lead audit partner of the Independent Accounting Firm and assure that the Independent Accounting Firm has a process for the regular rotation of the lead audit partner and the audit partner responsible for reviewing the audit as required by law.
 - f. Establish policies for the Company's hiring of employees or former employees of the Independent Accounting Firm.
4. Capital Structure and Financial Risk Management. The Committee shall have the authority and responsibility to:
- a. With respect to the Company's capital structure, review and recommend for approval by the Board:
 - (1) Dividends or other forms of distributions on the Company's stock, such as stock splits in the form of a stock dividend;
 - (2) Authorization for repurchase of the Company's stock and periodically review repurchase activities;
 - (3) Authorization for a global limit of external borrowings; and
 - (4) Registration and issuance of the Company's debt or equity securities.

- b. With respect to the Company's financial risk assessment and management:
 - (1) Periodically review the Company's capital allocation and capital structure strategies, insurance coverage, funding for pension and other post-retirement benefit plans, and global tax planning;
 - (2) Periodically review the Company's global Treasury activities, including risks associated with cash investments, counterparties, and use of derivatives and other financial instruments for risk management purposes; and
 - (3) Periodically review and approve the Company's use of swaps exemption pursuant to Dodd-Frank derivatives clearing policy.
- 5. Compliance. The Committee shall have the authority and responsibility to:
 - a. Review, at least annually, the guidelines and policies that govern the process by which information, cyber security and artificial intelligence assessment and risk management are undertaken, including discussing with management any significant cybersecurity, data privacy and artificial intelligence risk exposures and management's plan to monitor and mitigate or remediate any such exposures.
 - b. Review the effectiveness of the system for monitoring compliance with laws, regulations and the Company's business conduct policies and the results of management's investigation and follow-up on any fraudulent acts or accounting irregularities.
 - c. Review the appointment, replacement, and reassignment and periodically evaluate the performance of the Company's Chief Compliance Officer, who shall have direct reporting obligations to the Committee.
 - d. Periodically obtain reports from the Chief Compliance Officer on compliance, and at least annually, on the implementation and effectiveness of the Company's compliance and ethics program.
 - e. Review with the Company's Chief Legal Affairs Officer legal matters that may have a material impact on the consolidated financial statements and any material reports or inquiries received from regulators or governmental agencies regarding compliance.
 - f. 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 Company employees of concerns regarding questionable accounting or auditing matters. Review periodically with the Chief Compliance Officer and Internal Audit these procedures and any significant complaints received.

6. Spin-Off Related Agreements. The Committee shall have the authority and responsibility to:
 - a. Periodically obtain reports from senior management regarding the Company's performance of its obligations under agreements with 3M Company, in connection with the Company's separation from 3M, including the Separation and Distribution Agreement, Transitional Services Agreement, Tax Matters Agreement and other separation-related agreements with 3M.
 - b. Monitor the implementation of the agreements related to the Company's separation from 3M and review the Company's progress under such agreements.
7. Sustainability, Stewardship and EHS Matters. The Committee shall have the authority and responsibility to:
 - a. Provide general oversight of the reported metrics related to the Company's sustainability and stewardship activities and the Company's environmental, health and safety matters, including those included in the Company's sustainability report, if any.
 - b. Review the Company's compliance with all applicable laws and regulations related to sustainability; environmental and product stewardship; and environmental, health and safety.
8. Miscellaneous Matters.
 - a. Periodically obtain reports from senior management and approve or make recommendations to the Board, as needed, related to the Company's capital expenditures, and periodically review financial performance related to capital expenditures.
 - b. Review any financial analyses related to business development activities and make recommendations to the Board, as needed, related thereto, and periodically review financial performance related to business development activities.
9. Meetings, Reports, Charter Review and Performance Evaluation.
 - a. The Committee shall meet with such frequency and at such intervals as it shall determine is necessary to carry out its duties and responsibilities, but in any case, not less than four times a year. The Committee shall meet separately, periodically, with management, with internal auditors, the Chief Compliance Officer, and with the Independent Accounting Firm. A majority of the members shall constitute a quorum. A majority of the members present shall decide any matter brought before the Committee. The Committee Chair shall preside at each meeting. In the event the Committee Chair is not present at a meeting, the Committee members

present at that meeting shall designate one of its members as the acting chair of such meeting.

- b. The Committee shall report regularly to the Board.
 - c. The Committee shall prepare the report of the Committee required to be included in the Company's annual proxy statement.
 - d. The Committee shall review the adequacy of this Charter at least annually and recommend any proposed changes to the Board for approval.
 - e. The Committee shall conduct an annual performance evaluation of the Committee.
- D. Delegation of Authority: The Committee shall have the authority to delegate its authority to a subcommittee composed solely of one or more members of the Committee as the Committee may deem appropriate, to the extent permitted by applicable law, New York Stock Exchange rules, the Company's bylaws, and applicable resolutions of the Board.
- E. Outside Advisors: The Committee shall have the authority to retain such outside legal, accounting or other advisors, as the Committee may deem appropriate in its sole discretion. The Committee shall have sole authority to approve related fees and retention terms.