

Matthews International Corporation
Finance Committee Charter
(as amended April 2021)

Purpose

The Finance Committee (the “Committee”) is established as a committee of the Board of Directors (the “Board”) of Matthews International Corporation (the “Company”). The purpose of the Committee is to review the Company’s balance sheet, financing strategies, financing activities and capital structure and take such action and make such reports and recommendations to the Board as it deems advisable. The Committee provides board oversight of the Company’s treasury operations and investor relations, as well as to the Pension Board on employee benefit plan matters and related plan investment management.

Committee Membership

The Committee shall consist of a minimum of three directors, the majority of whom shall be independent. Committee members shall be appointed by the Board until their successors are duly appointed or until their retirement, resignation, death or removal by the Board. Each member should be suitably knowledgeable in matters pertaining to corporate finance. The Committee chairperson shall be designated by the Board.

Structure and Operation

The Committee shall meet at such times as it determines necessary or appropriate as issues arise within its areas of responsibility. At a minimum, the Committee will meet quarterly in conjunction and in advance of regularly scheduled Board meetings. The Finance Committee Chair will report on the Committee’s meeting to the full Board. The Committee may request any officer or employee of the Company, the Company’s external legal counsel, or representatives of the Company’s independent auditor to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Company’s Chief Financial Officer will attend all Committee meetings, as appropriate. The Committee may, at any time, retain its own outside advisors at the Company’s expense.

Committee Duties and Responsibilities

1. Acquisitions / Strategic Transactions: Review, approve as appropriate, and provide oversight of mergers, acquisitions, divestitures, and minority investments in accordance with the Company’s Schedule of Authorities*, including review of financial analysis and justification for such transactions and post-acquisition analysis; review and approve the engagement of investment bankers and/or other external advisors, as necessary, with respect to significant transactions.
2. Capital Expenditures: Review, approve as appropriate, and provide oversight of significant capital expenditures, as defined in the Company’s Schedule of Authorities*.
3. Capital Structure: Review and oversee the Company’s plans related to its capital structure, including the amount and form of both debt and equity proposed for the

- Company's present and future financing requirements and liquidity needs for both ongoing operations and strategic plans and objectives.
4. Debt Ratings: The Committee will monitor the debt ratings of the Company as determined by the major and generally accepted rating agencies including ongoing oversight of covenant compliance and leverage ratios.
 5. Debt and Equity Offerings: Review management's recommendations to the Board with respect to new offerings of debt and equity securities of all types, stock splits and credit agreements (including material changes thereto).
 6. Dividend Policy: Review management's recommendations to the Board regarding dividend policy and payments.
 7. Share Repurchase Program: Review management's recommendations to the Board regarding repurchases of the Company's common stock. Review quarterly stock repurchase activity.
 8. Employee Benefit Plans: Provide oversight of the Company's Pension Board in the administration of the Company's employee retirement plans, including plan investment policies, results, funding requirements and administration.
 9. Risk Management: Review the Company's risk management strategies for commodity, interest rate, foreign exchange and other financial exposures, including the use of hedges, derivative instruments, insurance coverage and other similar risk management techniques; and, at least annually, review the Company's policies governing the use of swaps subject to the "end-user exception" to Section 725 of the Dodd-Frank Act and regulations of the Commodity Futures Trading Commission.
 10. Investor Relations: Provide oversight to the Company's investor relations program including investor presentations, earnings call activities, analyst communications, and investor trends.
 11. Treasury Operations: Provide broad oversight of Treasury Department operations, staffing and innovations.
 12. Other Financial Information: Review other financial information and metrics as considered appropriate by the Committee or as requested by the Board.
 13. Finance Committee Charter: Review the Committee's charter on an annual basis and recommend any changes for approval; and
 14. Committee Evaluation: The Committee shall reassess and report to the Board on the adequacy of this charter on an annual basis.

The Committee shall undertake such other activities within the scope of its primary duties as the Board or Committee may from time-to-time determine. The Committee shall coordinate with the Audit Committee such duties and responsibilities, if any, that are duplicative between the Finance and Audit Committees.

* The Schedule of Authorities is contained within the Company's global financial policies and is posted on the Company's internal website.