

ATLAS ENERGY SOLUTIONS INC.
AUDIT COMMITTEE PRE-APPROVAL POLICY
(Adopted as of March 8, 2023)

I. Statement of Principles

The Board of Directors of Atlas Energy Solutions Inc. (the “Company”) has constituted and established an Audit Committee (the “Committee”) with authority, responsibility and specific duties as described in the Company’s Audit Committee Charter. Pursuant to the Audit Committee Charter, the requirements of the Sarbanes-Oxley Act of 2002 and the rules and regulations of the Securities and Exchange Commission (the “SEC”), the Committee is required to pre-approve all audit and non-audit services performed by the Company’s independent registered public accounting firm in order to assure that the provision of such services does not impair the firm’s independence. Accordingly, the Committee has adopted the following policy (this “Policy”) that sets forth the procedures and conditions for pre-approving audit and permitted non-audit services to be performed by the independent registered public accounting firm responsible for auditing the Company’s consolidated financial statements or any separate financial statements that will be filed with the SEC.

The Committee should review this Policy periodically for purposes of assuring its continued appropriateness and compliance with applicable laws, rules and regulations, including regulations of the SEC and the Public Company Accounting Oversight Board (the “PCAOB”).

II. General Requirements

A. *General versus Specific Pre-Approval*

The SEC’s rules establish two different approaches to pre-approving services, both of which the SEC considers to be equally valid. Proposed services may either be (1) pre-approved by the Committee on a detailed categorical basis,¹ without consideration of specific services (“general pre-approval”), or (2) subject to case-by-case pre-approval by the Committee (“specific pre-approval”). The Committee believes that the combination of these two approaches will result in an effective and efficient procedure for purposes of addressing the auditing and non-auditing services performed by the Company’s independent registered public accounting firm and when evaluating the potential impact of non-audit services on the independence of such firm. To that end, each type of service to be provided by the Company’s independent registered public accounting firm must receive specific pre-approval by the Committee before the commencement of such service unless the Committee has provided general pre-approval for such services pursuant to this Policy.

Annexes A through **D** to this Policy describe the particular audit, audit-related, tax and other services that have the general pre-approval of the Committee. The term of any general pre-approval is 12 months from the date of pre-approval, unless the Committee

¹ Note that it would not be acceptable for the Committee to approve, for example, all tax-related services in advance without providing any detail regarding those services or the fees associated with them.

expressly provides for a different period. Any services not listed in **Annexes A** through **D** to this Policy must receive the specific pre-approval of the Committee.

Regardless of whether a class of or individual service is proposed for general or specific pre-approval, the Committee should consider whether such service is consistent with applicable SEC and PCAOB rules and guidance with respect to auditor independence. The Committee also should consider whether the Company's independent registered public accounting firm is best positioned to provide the most effective and efficient service, for reasons such as familiarity with the Company's business, people, culture, accounting systems, risk profile and other factors, and whether the service may enhance the Company's ability to manage or control risk or improve the quality of the audit. All such factors will be considered as a whole, and no one factor should necessarily be determinative.

The Committee should also be mindful of the relationship between fees for audit and non-audit services in determining whether to pre-approve any class of or individual service and may determine, for each fiscal year, the appropriate ratio between the total amount of fees for "Audit Services," "Audit-Related Services" and "Tax Services" and the total amount of fees for permissible non-audit services classified as "All Other Services."

B. Committee Notification

For those services receiving general pre-approval, the Committee must still be informed about each such service in a timely manner.

C. Pre-Approval Fee Levels

The Committee will establish pre-approval fee levels for all services to be provided by the Company's independent registered public accounting firm, subject to the following limitations:

- When considering whether to grant an approval, the Committee should consider the nature, scope and fees of the service to be provided to the Company as well as the principles and guidance established by the SEC and PCAOB with respect to auditor independence.
- In general, classes of predictable and recurring audit and permitted non-audit services should be considered for general pre-approval by the full Committee on a periodic basis.

Any proposed services exceeding the approved levels will require specific pre-approval by the Committee.

D. Procedures for Specific Pre-Approval

Requests or applications to provide services that require specific pre-approval by the Committee should be submitted to the Committee by the Company's independent

registered public accounting firm and must include a statement as to whether, in the view of such independent registered public accounting firm, the request or application is consistent with the rules of the SEC and PCAOB with respect to the independence of independent registered public accounting firms. In addition, the Company's independent registered public accounting firm should provide detailed supporting documentation to the Committee regarding the specific services it proposes to provide to the Company.

E. Delegation of Pre-Approval Authority

The Committee has delegated to its Chairman the authority to pre-approve any one or more individual audit or permitted non-audit services for which estimated fees do not exceed \$250,000 as well as adjustments to any pre-approval fee thresholds up to \$100,000 for any individual service. Any services that are likely to exceed such limits should be pre-approved by the full Committee. The Chairman should report any pre-approval decisions to the Committee at its next scheduled meeting. Neither the Committee nor the Chairman may delegate their responsibilities to pre-approve services performed by the Company's independent registered public accounting firm to the Company's management.

F. Disclosure by the Company

To the extent required by SEC regulations, the Company will describe the Committee's policies and procedures for the pre-approval of audit and non-audit services to be performed by the Company's independent registered public accounting firm in the proxy statement for its annual meeting of stockholders or its Annual Report on Form 10-K.

G. Monitoring Procedures

The Committee will monitor the performance of all services provided by the Company's independent registered public accounting firm and to determine whether such services are in compliance with this Policy. Any member of the Committee promptly should report to the Chairman any non-compliance (or attempted non-compliance) with this Policy of which he or she becomes aware. On a periodic basis, the nature of actual services provided by the Company's independent registered public accounting firm as well as the associated fees should be reported to the Committee.

III. Prohibited Services

The Company may not under any circumstances engage the Company's independent registered public accounting firm to provide any service that is prohibited by applicable law. The Committee should consult with the Company's General Counsel if any question arises as to whether a proposed audit or non-audit service is permissible under applicable law. The Committee may determine to prohibit other services that in its view may compromise, or appear to compromise, the independence and objectivity of the Company's independent registered public accounting firm. **Exhibit 1** to this Policy contains a list of prohibited non-audit services.

IV. Categories of Services Requiring Pre-Approval

A. *Audit Services*

“Audit Services” include (1) the annual financial statement audit (including required quarterly reviews), (2) subsidiary audits, (3) other procedures to be performed by the Company’s independent registered public accounting firm to be able to form an opinion on the Company’s consolidated financial statements (such as a tax partner’s review of a tax accrual that appears in the Company’s financial statements), (4) the attestation engagement for the Company’s independent registered public accounting firm’s report on management’s report on internal controls for financial reporting (to the extent required) and (5) any other services that only the Company’s independent registered public accounting firm reasonably can provide.

The terms and fees for the annual Audit Services engagement (including required quarterly reviews) are subject to the specific pre-approval of the Committee. The Committee must also approve any changes in terms and fees resulting from changes in audit scope, Company structure or other matters. The Committee may grant general pre-approval for other Audit Services (which are those that only the Company’s independent registered public accounting firm reasonably can provide).

The Committee has pre-approved the Audit Services listed in **Annex A**. All Audit Services to be performed by the Company’s independent registered public accounting firm that are not listed in **Annex A** must specifically be pre-approved by the Committee before the firm commences such services.

B. *Non-Audit Services*

1. *Audit-Related Services.* “Audit-Related Services” are assurance and related services (for example, due diligence services) that are reasonably related to the performance of the audit or review of the Company’s financial statements and that are traditionally performed by the Company’s independent registered public accounting firm. The Committee believes that the provision of Audit-Related Services does not impair the independence of the Company’s independent registered public accounting firm, and has pre-approved the Audit-Related Services listed in **Annex B**. All Audit-Related Services to be performed by the Company’s independent registered public accounting firm that are not listed in **Annex B** must specifically be pre-approved by the Committee before the firm commences such services.
2. *Tax Services.* The Committee has determined that the Company’s independent registered public accounting firm may provide certain “Tax Services” to the Company, including tax compliance, tax advice and tax planning, without impairing the independence of the independent registered public accounting firm. However, the Committee has determined that the Company’s independent registered public accounting

firm may not be retained in connection with a transaction initially recommended by the Company's independent registered public accounting firm, the purpose of which may be tax avoidance and the tax treatment of which may not be supported by the Internal Revenue Code of 1986, as amended, and related regulations. The Committee has also determined that the Company's independent registered public accounting firm may not be retained in connection with the provision of any tax service on a contingent fee or percentage of tax savings basis. The Committee has pre-approved the Tax Services listed in **Annex C**. All Tax Services to be performed by the Company's independent registered public accounting firm that are not listed in **Annex C** must specifically be pre-approved by the Committee before the firm commences such services. In addition to the foregoing, each person who is in a financial reporting oversight role, and the immediate family members of such a person, are prohibited, subject to limited exceptions, from obtaining any Tax Services from the Company's independent registered public accounting firm. This prohibition applies irrespective of whether the Company or the individual pays for the Tax Services. Persons in a "financial reporting oversight role" are directors of the Company and persons holding any of the following positions with the Company or its subsidiaries: Chief Executive Officer, President, Chief Financial Officer, Chief Operating Officer, General Counsel, Chief Accounting Officer, Controller, Director of Internal Audit, Director of Financial Reporting, Treasurer or any equivalent position. An "immediate family member" for purposes of this prohibition means a person's spouse, spousal equivalent and dependents. Any questions over the application of this prohibition should be directed to the Company's General Counsel.

3. *All Other Services.* The Committee may grant general pre-approval to those permissible non-audit services classified as "All Other Services" that it believes are routine and recurring, and would not impair the independence of the independent registered public accounting firm. The Committee has pre-approved the All Other Services listed in **Annex D**. Permissible All Other Services to be performed by the Company's independent registered public accounting firm that are not listed in **Annex D** must be specifically pre-approved by the Committee before the firm commences such services.

ANNEX A
PRE-APPROVED AUDIT SERVICES FOR FISCAL YEAR [_____]

Date Approved: [_____]

<u>Service</u>	<u>Estimated Range of Fees</u>
Statutory audits or financial audits for subsidiaries or affiliates of the Company	
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings (<i>e.g.</i> , comfort letters and consents), and assistance in responding to SEC comment letters	
Consultations by the Company's management that are audit services under SEC rules as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, PCAOB, FASB, or other regulatory or standard-setting bodies	

ANNEX B
PRE-APPROVED AUDIT-RELATED SERVICES FOR FISCAL YEAR [_____]

Date Approved: [_____]

<u>Service</u>	<u>Estimated Range of Fees</u>
Due diligence services pertaining to potential business acquisitions/dispositions	
Financial statement audits of employee benefit plans	
Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters	
Consultations by the Company's management that are audit-related services under SEC rules as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC,	

PCAOB, FASB or other regulatory or standard-setting
bodies

Attest services not required by statute or regulation

ANNEX C
PRE-APPROVED TAX SERVICES FOR FISCAL YEAR [_____]

Date Approved: [_____]

<u>Service</u>	<u>Estimated Range of Fees</u>
U.S. federal, state and local tax planning and advice	
U.S. federal, state and local tax compliance	
International tax planning and advice	
International tax compliance	
Review of international, federal, state and local income, franchise and other tax returns	
Licensing or purchase of income tax preparation software from the independent registered public accounting firm, provided that the functionality is limited to preparation of tax returns ²	

² Licensing or purchasing income tax preparation software is permitted, so long as the functionality is limited to preparation of tax returns. If the software performs additional functions, each function must be evaluated separately for its potential effect on the independent registered public accounting firm's independence. See the SEC's Frequently Asked Questions on the Application of the Commission's Rules on Auditor Independence at <https://www.sec.gov/info/accountants/oafaqaudind080607.htm>.

ANNEX D
PRE-APPROVED OTHER SERVICES FOR FISCAL YEAR [_____]

Date Approved: [_____]

Service

Estimated Range of Fees

Permitted products and services other than those listed on **Annexes A** through **C**, including permitted corporate finance services, and certain advisory services such as real estate, treasury, employee benefit plans and risk management

EXHIBIT 1
PROHIBITED NON-AUDIT SERVICES

- Bookkeeping or other services related to the Company's accounting records or financial statements, including (1) maintaining or preparing the Company's accounting records; (2) preparing financial statements that are filed with the SEC or the information that forms the basis for such financial statements; (3) originating source data for such financial statements; and (4) statutory audits of financial statements if such statements form the basis of financial statements filed with the SEC.
- Appraisal or valuation services, fairness opinions and contribution-in-kind reports.
- Actuarial services, including insurance actuarial-orientated advisory services.
- Management functions or human resources; in particular, partners and employees of the Company's independent registered public accounting firm may not act as a director, officer or employee of the Company, or perform any decision-making, supervisory, or ongoing monitoring function for the Company, nor may the independent registered public accounting firm recruit, test or otherwise evaluate employees or prospective employees or advise that the Company employ any candidate.
- Broker-dealer, investment advisory or investment banking services, including any recommendation to the Company as to investments or investment strategies.
- Legal services and expert services (if such expert services are unrelated to the audit).
- Internal audit outsourcing relating to internal accounting controls, financial systems, or financial statements.
- Information systems design and implementation relating to the Company's financial statements or accounting records, including any hardware or software that aggregates source data that is significant to the Company's financial statements.
- Any service involving, directly or indirectly, the payment of any contingent fee or commission.
- Any other services prohibited by the PCAOB.