

## FMC Corporation

### Audit Committee Charter

Last Revised/Adopted: December 12, 2025

#### **I. Purpose**

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of FMC Corporation (the "Company") shall assist the Board in monitoring (1) the integrity of the financial statements of the Company, (2) the independent auditor's qualifications and independence, (3) the qualification, independence, and performance of the Company's internal audit function and independent auditor and (4) the compliance by the Company with legal and regulatory requirements.

The Committee shall prepare the report required by the rules of the Securities and Exchange Commission (SEC) to be included in the Company's annual proxy report.

#### **II. Composition**

The Committee is comprised of at least three members of the Board, all of whom shall be outside and independent, and one of whom shall be designated as the Chairperson. The members of the Committee shall meet the independence and experience requirements of the New York Stock Exchange, Section 10A of the Securities Exchange Act of 1934, as amended by the Sarbanes-Oxley Act of 2002, and the rules promulgated thereunder. At least one member of the Committee shall be a financial expert as defined by the SEC. Committee members shall generally not serve simultaneously on the audit committees of more than two other public companies; exceptions shall be reviewed and approved by the Board and disclosed as required. The Committee and its Chairperson shall be nominated by the Nominating and Corporate Governance Committee and elected annually at the organizational meeting of the Board. Committee members may be removed by the Board at any time and vacancies on the Committee may be filled by the Board, subject to new members satisfying the qualifications referred to above.

#### **III. Meetings and Procedures**

The Committee shall meet as often as it determines is necessary, but not less frequently than quarterly. The Chairperson shall be responsible for setting meeting agendas, with the assistance of the executive secretary of the Committee. Recommendations for items to be addressed by the Committee may be made by any Board member to the Chairperson. In the Chairperson's absence, the Chairperson of the Committee may designate a member of the Committee to serve as chairperson for the meeting or, in the absence of such designation, a majority of the members present at the meeting shall appoint a chairperson for the meeting. When a quorum is present at any meeting of the Committee, a majority of members present shall decide any question brought before such meeting.

The Committee, with the assistance of the executive secretary of the Committee, shall maintain appropriate minutes of meetings and report regularly to the Board on significant results of the Committee's activities. The report to the Board shall include a review 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 independence and performance of the Company's independent auditor, and any other matters that the Committee deems appropriate or is requested to include by the Board.

The Committee shall perform a self-assessment of the Committee's performance annually and report to the Board on such evaluation. The Committee shall review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board for approval.

The Committee may form and delegate authority to subcommittees other than any power or authority required by law or stock exchange requirements to be exercised by the Board or the Committee as a whole, when it deems appropriate and in the best interests of the Company. Delegation by the Committee to any subcommittee shall not limit or restrict the Committee on any matter so delegated.

The Committee shall have the authority, in its sole discretion, to select, retain, and obtain the advice of external advisors as it deems necessary to fulfill its duties and responsibilities under this Charter, including special legal and accounting advisors, and may request any officer or employee of the Company or the Company's outside counsel or independent auditor to meet with any members of, or advisers to, the Committee. The Committee shall have the authority to terminate any retained external advisor. The Committee shall set the compensation and oversee the work of its external advisors. The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for (1) compensation to any accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (2) compensation to any advisers employed by the Committee, and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The external advisors retained by the Committee shall have their independence assessed by the Committee as determined in the discretion of the Committee.

The Committee will be assisted by the Chief Audit Executive of the Company, who will serve as the executive secretary to the Committee. The Committee may request any officer, employee, or advisor of the Company or any advisor of the Committee to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Committee shall meet periodically with management, the general counsel, internal audit, and the independent auditor in separate executive sessions.

#### **IV. Authority, Duties, and Responsibilities**

The Committee has authority to take appropriate actions necessary to discharge its duties and responsibilities, which includes but is not limited to the powers mentioned below. The basic responsibility of the members of the Committee is to exercise their business judgment to act in what they reasonably believe to be in the best interests of the Company and its shareholders. In discharging that obligation, members should be entitled to rely on the honesty and integrity of the Company's senior executives and its outside advisors and auditors, to the fullest extent permitted by law. Among its specific authorities, duties, and responsibilities, the Committee shall:

##### **A. Review Procedures**

1. Meet to review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in Management's Discussion and Analysis and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
2. Meet to review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including disclosures made in Management's Discussion Analysis, and the results of the independent auditor's review of the quarterly financial statements.
3. In connection with the reviews of the Form 10-K's and Form 10-Q's above, review and discuss with management and the independent auditor the following matters, as applicable:
  - a. Any analyses or other written communications prepared by management and/or the independent auditor setting forth significant issues regarding accounting principles, financial reporting, financial statement presentation, and judgments made in the preparation of the Company's financial statements, including analyses of the effects of Generally Accepted Accounting Principles ("GAAP") methods on the financial statements and any significant changes in the Company's selection or application of accounting principles;
  - b. Significant issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies;
  - c. The independent auditor's report on:
    - i. All critical accounting policies and practices to be used;

- ii. Alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor;
  - iii. Other material written communication between the independent auditor and management, such as any management letter or schedule of unadjusted differences;
- d. Matters required to be discussed by Public Company Accounting Oversight Board (“PCAOB”) Standard No. 1301 “Communications with Audit Committees” relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, and any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- e. Disclosures made to the Committee by the Company’s Chief Executive Officer (“CEO”) and Chief Financial Officer (“CFO”) regarding compliance with their certification obligations as required under the Sarbanes-Oxley Act of 2002 and the rules promulgated thereunder, and Company’s disclosure controls and procedures and internal controls over financial reporting and evaluations thereof. The review of internal control over financial reporting shall include whether there are any significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to affect the Company’s ability to record, process, summarize and report financial information and any fraud involving management or other employees with a significant role in internal control over financial reporting.
- f. The effect of regulatory and accounting initiatives, as well as off-balance sheet transactions and structures, on the Company’s financial statements.

4. Prepare the Audit Committee Report required by SEC rules to be included in the Company’s annual proxy statement or Form 10-K.
5. Discuss with management the Company’s policies with respect to risk assessment and risk management, including the Company’s major financial risk exposures and risks related to cyber security; steps management has taken to monitor and control such exposures; and significant estimates affecting the Company’s financial statements, such as litigation, tax, and environmental matters.

6. Review with management the Company's earnings press releases prior to public dissemination, including the use of "pro-forma" or "non-GAAP" financial information, as well as information and earnings guidance provided to analysts and ratings agencies. Such discussions may be done generally, consisting of discussing the types of information to be disclosed and the types of presentations to be made.
7. Periodically review and discuss with management and internal audit the integrity of Environment, Social and Governance (ESG) reporting metrics included in with the SEC, as well as the related controls, risk exposures, and disclosures.

B. Independent Auditors

1. Have sole authority to appoint or replace the independent auditor, subject to shareholder ratification. The independent auditor shall report directly to the Committee.
2. Be directly responsible for the compensation, retention, and oversight of the work of the independent auditors, including the resolution of disagreements between management and the independent auditor regarding accounting and financial reporting, for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company (subject, if applicable, to shareholder ratification).
3. Pre-approve all audit and permitted non-audit services to be performed for the Company by the independent auditor, as described in the Audit Committee Pre-Approval Policy.
4. Obtain and review a report from the independent auditor at least annually regarding the following:
  - a. The independent auditor's internal quality-control procedures;
  - b. Material issues raised by the most recent internal quality-control review, or peer review or PCAOB review, of the 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 firm;
  - c. Steps taken to deal with any such issues;
  - d. All relationships between the independent auditor and the Company consistent with the applicable requirements of the PCAOB regarding the independent auditor's communications with the audit committee concerning independence.

5. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board on at least an annual basis.
6. Review and evaluate the lead partner of the independent audit team. Ensure and evaluate the rotation of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit, as required by law. Consider whether, in order to assure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.
7. Establish and review policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in the audit of the Company.
8. Discuss with the independent auditor any communications between the audit team and the audit firm's national office respecting auditing and accounting issues presented by management.
9. Discuss with the independent auditor its responsibilities under generally accepted auditing standards, review and approve the annual audit plan, including scope, staffing, locations to visit, key risk areas, timing, and general audit approach. Discuss significant findings from the audit and any problems or difficulties encountered, including any restrictions on the scope of the auditor's activities or on access to requested information, and any significant disagreements with management.
10. Discuss with the independent auditor and internal auditors the effectiveness of the Company's finance and accounting organization.
11. Review reports issued by the independent auditor on greenhouse gas emissions or other ESG metrics as part of required independent third-party assurance.
12. Obtain the opinion of management and the internal auditors of the independent auditor's performance, as deemed necessary.

C. Internal Audit Department

1. Discuss, review and approve the internal audit plan with the chief audit executive, including the scope, budget and qualifications of the internal audit staff, as deemed necessary.
2. Approve the appointment, performance and replacement of the chief audit executive.

3. Review significant internal audit findings with the chief audit executive, along with management's responses and follow-up to the findings, together with explanations for any significant deviations from the original plan.
4. At least annually, evaluate the performance, responsibilities of the chief audit executive and make recommendations to the Board and management regarding the responsibilities, retention or termination of the chief audit executive.
5. Be directly responsible for the resolution of disagreements between management and the internal auditor regarding the Company's financial reporting.

**D. Compliance and Other Matters**

1. Review the Company's compliance with laws and regulations, including major legal and regulatory initiatives and review any major litigation or investigations against the Company that may have a material impact on the Company's financial statements.
2. Review, and if appropriate, approve related person transactions in accordance with the Company's Statement of Policy with respect to Related Party Transactions.
3. Review annually the travel and entertainment expenses of the Chairperson and President, and a summary of all other corporate officers' travel and entertainment expenses.
4. Review and discuss any reports from the Corporate Responsibility Committee, management, internal auditors, and independent auditor regarding the Company's (including its subsidiary/foreign affiliated entities) conformity with applicable legal requirements and the Company's Code of Ethics and Business Conduct Guidelines.
5. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports, which raise material issues regarding the Company's financial statements or accounting policies.
6. Establish and review procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
7. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities. For that purpose, the Committee shall be empowered to retain independent counsel, accountants, or other advisors

to assist in the conduct of such investigations and shall advise the Board as to the nature and extent of such investigations. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report and to any advisors employed by the Committee.

#### **V. Limitation of the Committee's Role**

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with GAAP and applicable rules and regulations. These are the responsibilities of management and the independent auditor.