

**SPIRIT AEROSYSTEMS HOLDINGS, INC.**  
**AUDIT COMMITTEE OF THE BOARD OF DIRECTORS**

**AUDIT COMMITTEE CHARTER**

*Revised July 26, 2023*

**Purpose**

The purpose of the audit committee (the “committee”) of the board of directors (the “board”) of Spirit AeroSystems Holdings, Inc. (“Spirit”) is to assist the board in its oversight of:

- (a) the quality and integrity of Spirit’s financial reporting and financial statements;
- (b) Spirit’s compliance with legal and regulatory requirements;
- (c) the performance, qualifications and independence of the independent auditor;
- (d) the performance of Spirit’s internal audit function;
- (e) the preparation of the audit committee report required by the rules and regulations of the Securities and Exchange Commission (the “SEC”) to be included in Spirit’s annual proxy statement; and
- (f) the performance of such other functions as the board may assign to the committee from time to time.

The committee shall perform these functions in a manner consistent with the certificate of incorporation and bylaws, as well as the corporate governance guidelines.

The fundamental responsibility for Spirit’s financial statements and disclosures rests with management and the independent auditor. In carrying out the responsibilities set forth in this charter, the committee is not providing any expert or special assurances as to the reliability of Spirit’s financial statements, the work of the independent auditor, or Spirit’s compliance with legal and regulatory requirements.

**Membership**

The committee shall consist of at least three members of the board, each of whom satisfies the independence requirements of the New York Stock Exchange (“NYSE”) and SEC rules and regulations. All members of the committee shall be financially literate, as determined by the board in its sole discretion in accordance with NYSE rules, and shall have sufficient financial experience and ability to discharge their responsibilities. At least one member shall be an “audit committee financial expert,” as defined by SEC rules and regulations.

The members and the chair of the committee shall be appointed by the board upon the recommendation of the corporate governance and nominating committee. Committee members shall serve until their successors as committee members are elected and qualified, or until their

earlier death, disability, resignation, disqualification, retirement or removal. Any member may be removed from the committee by the board, with or without cause, at any time. Any vacancies on the committee shall be filled by the board, or as otherwise provided in the bylaws.

The chair of the committee shall preside at committee meetings and shall have authority to convene meetings, set the agenda for meetings, and determine the committee's information needs, except as otherwise provided by action of the committee. If a chair is not designated by the board or present at a meeting, the committee may designate a chair by majority vote of the committee members then in office. In the absence of the chair at a duly convened meeting, the committee shall select a temporary substitute from among its members to serve as chair of the meeting.

No member of the committee may serve on the audit committees of more than three public companies, including Spirit, unless the board determines in advance that such simultaneous service would not impair the ability of such member to effectively serve on the committee and discloses this determination in Spirit's annual proxy statement or on Spirit's website.

## **Meetings**

The committee shall meet as often as necessary to carry out its responsibilities but not less than four times per year. A majority of the committee members shall constitute a quorum for a meeting, and the affirmative vote of a majority of members present at a meeting at which a quorum is present shall constitute the action of the committee. The committee may meet by telephone, video conference or other means of remote communication and may take action by unanimous written consent of the committee members as permitted by law.

The committee shall meet periodically in separate executive sessions with the chief financial officer and chief accounting officer, the senior internal audit executive (the "CAE"), and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the committee deem appropriate. The committee may also meet in executive session, including with its advisors, as often as it deems necessary or appropriate.

## **Responsibilities**

Without limiting the generality of the preceding statements, the committee has the authority, and is entrusted with the responsibility, to take the following actions:

### ***Oversight of Spirit's Relationship with the Independent Auditor***

1. Appoint, evaluate, compensate, oversee the work of (including the resolution of disagreements between management and the independent auditors regarding financial reporting), retain, and, if appropriate, terminate the independent auditor (or any other retained accounting firms), which shall report directly to the committee.
2. Prior to its engagement by Spirit or one of Spirit's subsidiaries to render audit or non-audit services, review and pre-approve the terms of the independent auditor's engagement and the scope of the annual audit and quarterly financial review, and pre-approve any audit-related and permitted non-audit services (including the fees and terms thereof) to be

provided by the independent auditor, in accordance with such pre-approval policies as the committee shall adopt.

3. Set clear hiring policies for employees or former employees of the independent auditor, taking into account the pressures that may exist for auditors consciously or subconsciously seeking a job with the listed company they audit.
4. At least annually, obtain and review a report by the independent auditor (it being understood that the independent auditor is responsible for the accuracy and completeness of the report) describing (a) the firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the firm, or by any review, inquiry or investigation by governmental or professional authorities (including the Public Company Accounting Oversight Board ("PCAOB")), within the preceding five years, regarding one or more independent audits carried out by the firm; (c) any steps taken to deal with any such issues; and (d) all relationships between the independent auditor and Spirit, including the matters set forth in the letter from the independent accountant required by the applicable requirements of the PCAOB. After reviewing the foregoing report and the independent auditor's work throughout the year, the committee shall discuss with the independent auditor and evaluate the qualifications, performance, and independence of the independent auditor, including whether the independent auditor's quality controls are adequate, taking into account the opinions of management and Spirit's internal audit department, and whether the provision of non-audit services is compatible with maintaining the independent auditor's independence. This evaluation shall include the review and evaluation of the lead partner of the independent auditor. In addition to assuring the regular rotation of the lead audit partner as required by law, the committee shall further consider whether, in order to assure continuing auditor independence, there should be regular rotation of the independent audit firm itself. The committee shall present its conclusions to the board.
5. Meet with management, the independent auditor 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.
6. Discuss with the independent auditor any other matters required to be discussed by applicable auditing standards, applicable laws or NYSE rules and regulations.

#### ***Oversight of the Internal Audit Function***

7. Review and recommend the appointment and replacement of the CAE.
8. Review and approve the compensation package for the CAE.
9. Review the activities and structure of the internal audit function.
10. Review and approve the internal audit department's responsibilities, budget and staffing, the internal audit plan, and any recommended changes in the planned scope of the internal audit.

11. Receive and discuss with the CAE the results of internal audits conducted, and management's responses to such reports, and reports from management on the major risks and related controls associated with Spirit's business, which are determined by the CAE to warrant the committee's attention.

### ***Financial Statement and Disclosure Matters***

12. Prior to the release of earnings, and as applicable, prior to filing with the SEC, review and discuss with management and the independent auditor Spirit's annual audited financial statements and Annual Report on Form 10-K (the "Form 10-K"), including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations," Spirit's internal controls report and the independent auditor's attestation report, and recommend to the board whether the audited financial statements should be included in the Form 10-K.
13. Prior to the release of earnings, and as applicable, prior to filing with the SEC, review and discuss with management and the independent auditor Spirit's quarterly financial statements, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the independent auditor's review of the quarterly financial statements.
14. Review and discuss with management, the independent auditor, and the internal audit department (a) major issues regarding accounting principles and financial statement presentations, including any changes to Spirit's selection or application of accounting principles; and (b) analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of Spirit's financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
15. Review and discuss with management the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on Spirit's financial statements.
16. Discuss with the independent auditor the matters required to be discussed by PCAOB Auditing Standard No. 16, as amended, and other applicable PCAOB auditing standards, including any difficulties encountered in the course of the audit work; restrictions on the scope of the independent auditor's activities or access to requested information; and any significant disagreements with management. The committee shall also review with the independent auditor and assist with resolving any such problems, difficulties, or disagreements and management's response thereto.
17. Review and discuss with management major issues regarding the adequacy and effectiveness of Spirit's internal controls, including any significant deficiencies or material weaknesses in the design or operation of internal controls over financial reporting, any special audit steps adopted in light of material control deficiencies, and the adequacy of disclosures about changes in internal controls over financial reporting.

18. Review disclosures made to the committee by Spirit's chief executive officer and chief financial officer (during their certification process for the Form 10-K and Form 10-Q and otherwise), and chief accounting officer, general counsel, CAE or chief compliance officer about any significant deficiencies and/or material weaknesses in the design or operation of internal controls over financial reporting which are reasonably likely to adversely affect Spirit's ability to record, process, summarize and report financial information, and any fraud, whether or not material, that involves management or other employees who have a significant role in Spirit's internal controls.
19. Receive reports from management regarding, and review and discuss the adequacy and effectiveness of, Spirit's disclosure controls and procedures.
20. Review and discuss quarterly reports from the independent auditors on (a) critical accounting policies and practices to be used; (b) 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 auditor; and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
21. Review and discuss the type and presentation of information included in earnings press releases, including the use of "pro forma" or "adjusted non-GAAP information," and financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and such discussion does not need to be in advance of the dissemination of earnings releases or other instances in which Spirit may provide earnings guidance.

#### ***Other Matters***

22. Review and discuss with management Spirit's policies with respect to risk assessment and risk management and Spirit's major financial risk exposures and the steps management has taken to monitor and mitigate such exposures; and discuss Spirit's risk policies and processes relating to financial statements, financial systems, financial reporting processes, compliance and auditing, as well as the guidelines, policies and processes for monitoring and mitigating such risks. As appropriate and from time to time, the committee shall be responsible for identifying, reviewing, and maintaining a risk register relating to matters within the committee's purview. In meeting these responsibilities, the committee may be assisted by the risk committee. As and when appropriate, the committee may coordinate with the risk committee (which coordination may be through the committee's chair) to help ensure that the Risk Committee has received the information necessary to permit it to fulfill its duties and responsibilities with respect to oversight of risk management and risk assessment guidelines and policies.
23. Review and discuss with management and the independent auditor Spirit's relationships and transactions with related parties that are significant to Spirit, and the independent auditor's evaluation of Spirit's identification of, accounting for, and disclosure of, its

relationships and transactions with related parties, including any significant matters arising from the audit relating thereto.

24. Oversee and review (a) Spirit's Code of Business Conduct (the "Code") and Spirit's system to monitor compliance with and enforce the Code; (b) Spirit's Insider Trading Policy, including the anti-hedging and pledging provisions applicable to executive officers and directors, and Spirit's system to monitor compliance with same; and (c) the implementation and oversight of Spirit's ethics and compliance program.
25. Review any disclosures by members of the board under Spirit's Code (for example, a potential conflict of interest situation that would not be a related party transaction) and grant any approvals or ratifications required or permitted with respect thereto; provided that only the board shall have the authority to grant waivers of the Code on behalf of a board member.
26. Establish and review procedures for (a) the receipt, retention, and treatment of complaints received by Spirit regarding accounting, internal accounting controls, or auditing matters, or potential violations of applicable laws, rules and regulations, and Spirit's codes, policies and procedures; (b) the confidential, anonymous submission by Spirit employees of concerns regarding questionable accounting, financial reporting, compliance or auditing matters; and (c) legal and regulatory compliance.
27. Review, with Spirit's general counsel, any legal matter that could have a significant impact on Spirit's financial statements.
28. Conduct, in consultation with the corporate governance and nominating committee, an annual self-evaluation of the committee's performance, including its effectiveness and compliance with this charter.
29. Review and reassess the adequacy of this charter annually, and recommend to the board any amendments the committee deems appropriate.
30. Perform such other duties and responsibilities as may be delegated by the board.
31. Maintain minutes of its meetings and make periodic oral or written reports of its findings, activities, and recommendations to the board.

### **Committee Operations**

The committee shall have the resources and authority to carry out its duties, including the sole authority to select, appoint, retain, direct, oversee, terminate, and approve the fees and other retention and engagement terms of the independent auditor, independent counsel and other experts or advisors as it deems appropriate, each of whom shall be accountable to the committee. Spirit shall provide appropriate funding, as determined by the committee, to support the committee's activities, including for the payment of (a) compensation to the independent auditor and any other retained accounting firms, (b) compensation to any experts or advisors retained by the committee, and (c) ordinary administrative expenses of the committee that are necessary or appropriate in carrying out its duties.

Provided such delegation is permitted under applicable rules and regulations, the committee shall have the authority to delegate any of its responsibilities to such subcommittees as the committee deems appropriate, so long as any such subcommittee consists solely of one or more members of the committee, and at least one member of the subcommittee is an “audit committee financial expert,” as defined by SEC rules and regulations. Each subcommittee will keep minutes and regularly report to the committee.

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*While the committee members have the power, authority, duties and responsibilities set forth in this charter, the role of the committee is to assist the board in its oversight responsibilities. Nothing contained in this charter is intended to create, or should be construed as creating, any responsibility or liability of the committee members, except to the extent otherwise provided under applicable federal or state law. Unless directed by the full board, it is not the committee's responsibility to conduct investigations. In addition, it is not the committee's responsibility to assure that Spirit complies with specific legal requirements or Spirit's policies. 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 committee members on reports or other information provided by others.*