

## Ciner Resource Partners LLC

### Charter of the Audit Committee of the Board of Directors

(Updated on January 27, 2022)

The Board of Directors (the “Board”) of Ciner Resource Partners LLC (the “General Partner”), acting in its capacity as the general partner of Ciner Resources LP (the “Partnership” and, together with its subsidiaries and the General Partner, “Ciner Resources”), has established the Audit Committee of the Board (the “Audit Committee”) with the authority, responsibility and specific duties as described in its charter. Effective upon approval by the Board on the date set forth above, this Audit Committee Charter will supersede the previously existing charter of the Audit Committee in its entirety.

#### **I. Statement of Purpose**

The Audit Committee is appointed by the Board to assist the Board in fulfilling its oversight responsibilities relating to corporate accounting and financial reporting processes and the quality and integrity of the financial statements of the Partnership. The Audit Committee’s primary duties and responsibilities are to:

- serve as an independent and objective body to monitor the integrity of the Partnership’s financial statements and its financial reporting process and systems of internal controls regarding finance and accounting;
- monitor compliance by Ciner Resources with legal and regulatory requirements, including review of Ciner Resources’ disclosure controls and procedures;
- evaluate the qualifications, independence and performance of Ciner Resources’ independent registered public accounting firm (the “Independent Auditor”);
- review and evaluate the activities, organizational structure, qualifications and performance of Ciner Resources’ internal audit and finance functions (which internal audit function may be outsourced to a third-party service provider other than the Independent Auditor);
- provide a means of communication among the Independent Auditor, management (including persons performing an internal audit or finance function) and the Board; and
- fulfill the other responsibilities set out herein.

Although the Audit Committee has the responsibilities and powers set forth in this Audit Committee Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Partnership’s financial statements are presented in accordance with generally accepted accounting principles and that its disclosures are complete and accurate. Rather, these responsibilities fall on management, the Independent Auditor and any internal auditors (or any outside firm filling such role).

The Audit Committee members are not required to be professional accountants or auditors and their functions are not intended to duplicate or to certify the activities of management, the

Independent Auditor and any internal auditors (or any outside firm filling such role), nor can the Audit Committee certify that the Independent Auditor is “independent” under applicable rules. Rather, the Audit Committee serves a Board-level oversight role in which it oversees Ciner Resources’ relationship with the Independent Auditor, as set forth in this Audit Committee Charter, receives information and provides advice, counsel and general direction, as it deems appropriate in its good-faith judgment, to management, the Independent Auditor and any internal auditors (or any outside firm filling such role), taking into account the information it receives, discussions with the Independent Auditor and any internal auditors (or any outside firm filling such role) and the experience of the Audit Committee’s members in business, financial and accounting matters.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the Independent Auditor and any internal auditors (or any outside firm filling such role), as well as any other individual in Ciner Resources. The Independent Auditor is ultimately accountable to the Audit Committee and the Board.

Each member of the Audit Committee shall be entitled to rely on (i) the integrity of those persons within and outside of Ciner Resources and the members of management from which it receives information; (ii) the accuracy of the financial and other information provided to Ciner Resources absent actual knowledge to the contrary (which shall be promptly reported to the Board); and (iii) statements made by the officers and employees of Ciner Resources or third parties as to any information technology, internal audit and other non-audit services provided by the Independent Auditor or any internal auditors (or any outside firm filling such role).

## **II. Organization**

The Audit Committee shall be composed, absent a temporary vacancy, of three (3) or more directors, as determined by the Board. Each member of the Audit Committee shall:

- meet the independence requirements of the New York Stock Exchange (“NYSE”), Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and all rules and regulations promulgated thereunder by the U.S. Securities and Exchange Commission (the “SEC”);
- be financially literate, as such qualification is interpreted by the Board in its business judgment, or must be able to become financially literate within a reasonable period of time after his or her appointment to the Audit Committee; and
- at least one member of the Audit Committee shall be an “audit committee financial expert,” pursuant to Item 407(d)(5)(ii) of Regulation S-K, as determined by the Board, and, any such person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

The Board shall appoint the Audit Committee members; members shall serve until their successors shall be duly elected and qualified. The Board shall appoint one (1) member of the Audit Committee as “Chairperson,” who must have accounting or related financial management expertise, as defined by the Board in its business judgment. The Chairperson shall be responsible for leadership of the Audit Committee, including preparation of the agenda, presiding over meetings, making committee assignments and reporting to the Board. If a vacancy on the Audit Committee exists for the position of “audit committee financial expert,” the Board will endeavor

to fill such vacancy with another “audit committee financial expert” as soon as practically possible. If the Board shall fail to elect a Chairperson, or should the Chairperson be absent or unavailable to serve at a meeting, then the Audit Committee may designate a member of the Audit Committee to serve as Chair pro tempore for the meeting by majority vote of the members of the Audit Committee present at the meeting. Members of the Audit Committee may not simultaneously serve on the audit committees of more than two (2) other public companies, unless such service is approved by the Board upon its determination that such simultaneous service will not impair the ability of such member to effectively serve on the Audit Committee, and the Board discloses such determination as required by the NYSE Listed Company Manual.

If a member of the Audit Committee ceases to satisfy the independence requirements discussed above for reasons outside the reasonable control of such member, the member may remain on the Audit Committee until one (1) year from the occurrence of the event that caused the failure of such member to be independent, provided that the chief executive officer of the General Partner shall provide notice to the NYSE promptly upon learning of the event or circumstance that caused the noncompliance pursuant to Section 303A.12 of the NYSE Listed Company Manual. Notwithstanding the foregoing membership requirements, no action of the Audit Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

The Audit Committee shall meet at least quarterly at such times and places as the Audit Committee shall determine. Meetings of the Audit Committee may be held in person or by telephone conference or similar communications equipment by means of which all persons participating in the meeting can hear each other, and otherwise shall be held in accordance with the Amended and Restated Limited Liability Agreement of the General Partner, as may be amended from time to time (the “LLC Agreement”). When necessary, the Audit Committee shall meet in executive session outside of the presence of any officer of Ciner Resources. The Audit Committee shall also meet with the Independent Auditor outside of the presence of any officer of Ciner Resources at least annually. The Chairperson of the Audit Committee shall regularly report on activities of the Audit Committee to the full Board. The Audit Committee will keep minutes of its meetings and will make such minutes available to the full Board for its review. A majority of the members of the Audit Committee shall constitute a quorum to transact business. The effectiveness of any vote, consent or other action of the Audit Committee in respect of any matter shall require either (i) the presence of a quorum and the affirmative vote of at least a majority of the Audit Committee members present or (ii) the written consent (in lieu of meeting) of the Audit Committee members having not less than the minimum number of votes that would be necessary to authorize or take such action at a meeting of the Audit Committee at which all Audit Committee members entitled to vote thereon were present and voted. In fulfilling its responsibilities, the Audit Committee shall have authority to delegate its authority to subcommittees, in each case to the extent permitted by applicable law.

### **III. Committee Responsibilities and Duties**

#### **A. Independent and Internal Auditor**

1. The Audit Committee is directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged by Ciner Resources, including the Independent Auditor (including the resolution of disagreements between management and the Independent Auditor regarding financial reporting). The Independent Auditor and any other registered public accounting firm engaged by the Partnership shall report directly to the Audit Committee and have ultimate accountability to the Audit Committee.

2. The Audit Committee reviews annually with the Independent Auditor matters required to be discussed by Public Company Accounting Oversight Board Auditing Standard No. 1301 (“AS No. 1301”), as they may be modified or supplemented, or other professional standards, relating to the conduct of an audit, including any problems or difficulties encountered in the course of the audit work and management’s response, any restrictions on the scope of activities or access to requested information, any significant risks identified in connection with the audits, and any significant disagreements with management.

3. The Audit Committee establishes policies and procedures for the review and pre-approval of all auditing services, internal control related services and all non-audit services provided by the Independent Auditor and to the extent required by the Exchange Act and the Sarbanes-Oxley Act of 2002, as amended. Approval may be made by (1) one or more members of the Audit Committee, as designated by the Audit Committee and/or its Chairperson. The designated member(s) shall report all approved non-audit services to the Audit Committee at the next scheduled meeting, and the Audit Committee shall decide whether the provision of these non-audit services is compatible with the independence of the Independent Auditor. The Audit Committee does not delegate to management its responsibilities to pre-approve services performed by the Independent Auditor.

4. The Audit Committee establishes clear guidelines that comply with SEC regulations for the engagement or hiring by Ciner Resources of any individual either currently employed by the Independent Auditor or employed by the Independent Auditor preceding the proposed hire date.

5. The Audit Committee reviews the Independent Auditor’s and any internal auditor’s (or any outside firm filling such role) audit plans for the current year, discusses scope, staffing, locations, reliance upon management (including persons performing any internal audit function) and general audit approach.

6. The Audit Committee discusses with the national office of the Independent Auditor, if appropriate, issues on which they were consulted by the Partnership’s internal audit team (or outside firm filling such role) and matters of audit quality and consistency.

7. The Audit Committee reviews and discusses with the Independent Auditor and any internal auditors (or any outside firm filling such role) on a timely basis:

(a) any significant changes in the Partnership's selection or application of accounting principles, including changes or prospective changes in generally accepted accounting principles in the United States ("GAAP");

(b) all critical accounting policies and practices used by the Partnership;

(c) alternative accounting treatments within GAAP related to material items that have been discussed with management, including off-balance sheet arrangements on the Partnership's financial statements, if any; and

(d) other material written communications between the Independent Auditor or any internal auditors (or any outside firm filling such role) and management, such as any management letter or schedule of unadjusted differences.

8. The Audit Committee meets with the Independent Auditor periodically during each fiscal year, including private meetings without the presence of management, and reviews written materials prepared by the Independent Auditor, and, as appropriate:

(a) reviews the Partnership's financial statements and discusses any matters of concern arising in connection with audits of such financial statements, including any adjustments to such statements recommended by the Independent Auditor or any other results of the audits;

(b) considers and reviews, as appropriate and in consultation with the Independent Auditor, the appropriateness and adequacy of the Partnership's financial and accounting policies, procedures and internal accounting controls, including electronic information system controls and security, and, as appropriate, the internal controls of key service providers, and reviews management's responses to the Independent Auditor's comments relating to those policies, procedures and controls, and to any special steps adopted in light of material control deficiencies;

(c) reviews with the Independent Auditor their opinions as to the fairness of the financial statements; and

(d) reviews with the Independent Auditor the matters required to be discussed by AS No. 1301 or other professional standards relating to the conduct of an audit.

9. The Audit Committee reviews the scope and significant findings of the audits performed by the Independent Auditor and meets with management and the internal finance department regarding these matters.

## **B. Internal Controls**

1. The Audit Committee obtains and reviews, at least annually, a report by the Independent Auditor describing:

(a) the Independent Auditor's internal quality control procedures;

(b) any material issues raised by the most recent internal quality control review, or peer review, of the Independent Auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years, respecting one (1) or more independent audits carried out by the Independent Auditor, and any steps taken to deal with any such issues; and

(c) any relationships between the Independent Auditor and Ciner Resources or any other relationships that may adversely affect the independence of the Independent Auditor, consistent with the applicable requirements of the Public Company Accounting Oversight Board regarding the Independent Auditor's communications with the audit committee concerning independence. The Audit Committee shall review and discuss with the Independent Auditor this written statement and, based on such review, assess the independence of the Independent Auditor.

2. The Audit Committee reviews periodically with management, the Independent Auditor and any internal auditors (or any outside firm filling such role):

(a) the adequacy and effectiveness of the Partnership's internal control over and objectivity of its financial reporting (including electronic information system controls and security), and any significant deficiencies and significant changes in internal controls reported to the Audit Committee by the Independent Auditor or management;

(b) the Partnership's internal audit procedures; and

(c) the adequacy and effectiveness of the Partnership's disclosures controls and procedures and management reports thereon.

3. The Audit Committee reviews management's assertion on its assessment of the effectiveness of internal controls as of the end of the most recent fiscal year and the Independent Auditor's report on management's assertion.

4. The Audit Committee shall annually: (i) evaluate the internal audit function (which function may be outsourced to a third-party service provider other than the Independent Auditor) and (ii) review the appointment, compensation and replacement of the internal auditor (or any outside firm filling such role), as well as the scope of such function, key findings by such function and significant matters related thereto.

5. The Audit Committee establishes and reviews annually the procedures for: (i) the receipt, retention and treatment of complaints received regarding accounting, internal accounting controls or auditing matters; and (ii) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

### **C. Financial Reporting**

1. The Audit Committee reviews and discusses with management and the Independent Auditor the year-end audited financial statements and quarterly financial statements, including the disclosures in the "Management's Discussion and Analysis of Financial Condition and Results of Operations" prior to the filing by the Partnership of each Annual Report on Form 10-K and Quarterly Report Form 10-Q with the SEC and, consistent with the requirements of Item

407(d)(3)(i) of Regulation S-K, if deemed appropriate, recommends to the Board that the audited financial statements be included in the Partnership's Annual Report on Form 10-K.

2. The Audit Committee reviews and discusses with management and the Independent Auditor earnings press releases, including the financial information and other disclosures included therein, and any financial information and earnings guidance provided to analysts and rating agencies.

3. The Audit Committee reviews and discusses with management and the Partnership's Independent Auditor policies with respect to risk assessment and risk management, including data privacy and security, significant risk exposures (whether legal, financial, operating or otherwise) and the steps management has taken to monitor and control such exposures.

4. The Audit Committee, reviews and discusses with management and the Partnership's Independent Auditor all off-balance sheet transactions and obligations.

#### **D. Business Conduct and Legal Compliance**

1. The Audit Committee, on behalf of the Board, on an annual basis, reviews with Ciner Resources' counsel any legal matters that could have a material impact on the Partnership's financial statements, the Partnership's compliance with applicable laws and regulations and any material reports or inquiries received from regulators or governmental agencies.

2. The Audit Committee reviews with both management and the Independent Auditor and evaluates all related party transactions or dealings with parties related to Ciner Resources and disclosures of such transactions or dealings in the Partnership's Annual Report on Form 10-K or in other reports filed by the Partnership with the SEC.

3. The Audit Committee advises the Board with respect to the Partnership's policies and procedures regarding compliance with Ciner Resources' Code of Conduct and any violations thereof.

4. The Audit Committee considers whether to grant any approvals or waivers sought under Ciner Resources' Code of Conduct.

5. The Audit Committee, at least annually, evaluates the qualifications, performance and independence of the Independent Auditor, including verifying the rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit as required by applicable law.

6. The Audit Committee obtains assurance from the Independent Auditor that Section 10A(b) of the Exchange Act has not been implicated.

## **E. Miscellaneous**

1. The Audit Committee meets separately, from time to time, with management, with any internal auditors (or any outside firm filling such role) and with the Independent Auditor.

2. The Audit Committee investigates, when it deems necessary, improprieties or suspected improprieties in Partnership operations.

3. The Audit Committee reviews the Partnership's financing plans, the activities and recommendations of the Independent Auditor and the Partnership's reporting policies and practices and reports any recommendations to the full Board for approval.

4. The Audit Committee considers the effect on the Partnership of: (i) any changes in service providers, such as the Partnership's accountants or administrators, that could impact the Partnership's internal controls and any changes in schedules (such as fiscal or tax yearend changes) or (ii) structures or transactions that require special accounting activities or resources.

5. The Audit Committee, when appropriate, designates one (1) or more members to perform certain of the Audit Committee's duties on its behalf, subject to such reporting to or ratification by the Audit Committee as the Audit Committee shall direct.

6. The Audit Committee evaluates its performance on an annual basis and establishes criteria for such evaluation.

7. The Audit Committee reviews the need for changes to this Audit Committee Charter at least annually and recommends any proposed changes to the Board for approval.

8. The Audit Committee performs any other activities consistent with this Audit Committee Charter, the First Amended and Restated Partnership Agreement of the Partnership, as may be amended from time to time, the LLC Agreement and applicable federal or state laws, as the Audit Committee or the Board deems necessary or appropriate.

## **IV. Funding**

The Audit Committee shall have the authority to retain independent legal counsel and independent accountants and other advisors as it deems necessary and appropriate to carry out its duties and responsibilities hereunder. Ciner Resources shall provide appropriate funding, as determined by the Audit Committee, for: (i) payment of compensation to the Independent Auditor employed by the Partnership to render or issue an audit report or to perform other audit, review or attest services of the Partnership and the advisors referred to in the immediately preceding sentence employed by the Audit Committee and (ii) payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.



**V. Posting Requirement**

Ciner Resources shall make this Audit Committee Charter available on or through its website. In addition, the Partnership shall disclose in its Annual Report on Form 10-K that a copy of this Audit Committee Charter is available on Ciner Resources' website and provide the website address.

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*While the Audit Committee members have the duties and responsibilities set forth in this Audit Committee Charter, nothing contained in this Audit Committee Charter is intended to create, or should be construed as creating, any responsibility or liability of the Audit Committee members, except to the extent otherwise provided under applicable federal or state law.*