

**Summit Midstream Corporation**  
**Audit Committee Charter**

**Adopted November 6, 2025**

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**I. Purposes of the Committee**

The principal purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Summit Midstream Corporation (together with its subsidiaries, the “Company”) are to:

1. Assist the Board in fulfilling its oversight responsibilities relating to: (a) the quality and integrity of the financial statements of the Company and the Company’s accounting and financial reporting processes and financial statement audits; (b) the Company’s compliance with legal and regulatory requirements; (c) the independent auditor’s qualifications and independence; (d) the performance of the Company’s internal audit function and independent auditor; and (e) the Company’s system of internal controls over financial reporting, accounting, legal compliance, and ethics, including the effectiveness of disclosure controls and controls over processes that could have a significant impact on the financial statements.
2. Foster open communications among the independent auditor, financial and senior management, the Company’s internal audit function and the Board.
3. Prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in Summit Midstream Corporation’s annual proxy statement.

**II. Structure and Composition of the Committee**

The Committee shall consist of three or more directors that meet the audit committee requirements of the New York Stock Exchange (the “NYSE”), the Securities Exchange Act of 1934, as amended (the “Exchange Act”), the rules and regulations of the SEC and any other membership requirements established by the Board. Each member of the Committee shall meet the applicable standards of independence of the NYSE and Rule 10A-3 under the Exchange Act, and shall be financially literate, as determined by the Board in its business judgment, and at least one member will qualify as an “audit committee financial expert,” as determined by the Board and as defined by the SEC.

Each year, Committee members are appointed by the Board for a term of twelve months or until their successors shall be duly appointing and qualified and may be removed by the Board with or without cause. Unless the Chair of the Committee is appointed by the Board, the Committee members shall designate a Chair of the Committee by majority vote of the Committee.

No member of the Committee may serve simultaneously on the audit committee of more than three public companies. The Board will regularly assess the nature of other board/committee assignments to determine if Committee membership remains appropriate.

### **III. Meetings of the Committee**

The Committee shall meet as frequently as the Committee may determine, but not less than once per fiscal quarter. The Chair of the Committee will approve the agenda for the Committee's meetings and any member may suggest items for consideration. Briefing materials will be provided in advance of meetings to afford the Committee members a reasonable amount of time to review such materials in advance of the meeting.

The Committee shall also meet separately, on a periodic basis, in executive session without management present and in separate sessions with management, with the person in charge of the Company's internal audit function (the "Internal Audit Officer"), and with the independent auditor. The Chair of the Committee or a majority of the members of the Committee may call meetings of the Committee upon reasonable notice to all members of the Committee. A majority of the Committee members shall constitute a quorum for the transaction of business. The Committee may meet in person or telephonically and may act by unanimous written consent.

### **IV. Authority and Responsibility of the Committee**

The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the Company's independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting). The independent auditor shall report directly to the Committee. The Committee may consult with management but may not delegate these responsibilities to management.

The Committee shall have sole authority to pre-approve all audit, audit-related and permitted non-audit engagements with the independent auditor, including the fees and other terms of such engagements. In addition to its approval of such engagements, the Committee shall take action at least annually to authorize the independent auditor's performance of several specific types of services within the categories of audit-related services and tax services. Audit-related services include assurance and related services that are reasonably related to the performance of the audit or review of the financial statements or that are traditionally performed by the independent auditor. Authorized tax services include compliance-related services such as services involving tax filings, as well as consulting services such as tax planning, transaction analysis and opinions. Services are subject to preapproval of the specific engagement if they are outside the specific types of services included in the periodic approvals covering service categories or if they are in excess of specified fee limitations. The authority to grant preapprovals may be delegated to one or more designated members of the Committee, whose decisions will be presented to the full Committee at its next regularly scheduled meeting.

The Chair of the Committee may preapprove minor fees and other administrative items that are unduly burdensome to submit to the full Committee. Such preapproved items shall be reviewed by the full Committee at its next regularly scheduled meeting.

The Committee shall have the authority to retain legal, accounting or other consultants to advise the Committee and to approve such firms' fees and other retention terms. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee, and the Committee shall have access to the Company's books, records, and facilities. The Committee shall have the authority to conduct or authorize investigations into any matters within its scope of responsibilities and shall have the authority to retain outside advisors to assist the Committee in conducting any such investigation. The Committee shall have the resources and funding necessary or appropriate for the Committee to discharge its duties and responsibilities as set forth in this Charter and as required by applicable laws and regulations.

The Committee may form and delegate authority to subcommittees as it may deem necessary or appropriate.

## **V. Financial Statement and Disclosure Matters**

The Committee shall:

1. Meet to review and discuss with management and the independent auditor the Company's annual audited financial statements, including disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in Summit Midstream Corporation's annual reports filed with the SEC on Form 10-K, and recommend to the Board whether the audited financial statements should be included in the Form 10-K.
2. Review and discuss with management and the independent auditor the Company's quarterly financial statements, including disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in Summit Midstream Corporation's quarterly reports filed with the SEC on Form 10-Q, prior to the filing of its quarterly reports on Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements.
3. Review and discuss with management and the independent auditor:
  - a. Major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any audit procedure adopted or modified in light of material control deficiencies;
  - b. Analyses prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in

connection with the preparation of the financial statements, including analyses of the effects of generally accepted accounting principles (“GAAP”) on the financial statements;

- c. The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and
  - d. Any significant communications between the independent audit team and the audit firm’s national office respecting major audit or accounting issues presented by the engagement.
4. Discuss with the independent auditor (a) all critical accounting policies and practices used by the Company; (b) all alternative treatments of financial information within GAAP relating to material items that have been discussed with management; (c) ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor; and (d) other material communications between the independent auditor and management including relevant reports or summaries thereof.
5. Review with the independent auditor any audit problems or difficulties and management’s responses. Such review shall include:
  - a. Any difficulties encountered in the course of the audit work, including restrictions on the scope of activities or access to requested information.
  - b. Significant disagreements with management.
  - c. Any accounting adjustments that were noted or proposed by the independent auditor to management but were not accepted or adopted (as immaterial or otherwise).
6. Discuss with management the Company’s major risk exposures, including those related to financial reporting and disclosure, cybersecurity, and related major legislative and regulatory developments, and the steps management has taken to monitor and control such exposures, including the Company’s risk assessment and risk management guidelines, policies and practices.
7. Discuss with management, the independent auditor and the Internal Audit Officer the effectiveness of, and any significant changes to, the Company’s internal controls, including internal controls over financial reporting, that have been identified during the conduct of their work.
8. Review with management, the independent auditor and the Internal Audit Officer the results of the review of the design and operation of the Company’s system of internal controls over financial reporting and the assessment of the effectiveness of such controls. Review any identified “significant deficiencies” and “material weaknesses,” as defined in the Public Company Accounting Oversight Board’s Auditing Standard No. 2, and any fraud, whether or not material, that involves

management or other employees who have a significant role in the Company's internal controls over financial reporting.

9. Discuss with management Summit Midstream Corporation's earnings press releases, including the types of information to be disclosed, the type of presentations to be made, and the use of any pro forma, adjusted or other non-GAAP financial information.
10. Discuss the risk of fraud with management, the Internal Audit Officer, and the independent auditor and review the implementation of controls to mitigate fraud risks.
11. Prepare a report for inclusion in Summit Midstream Corporation's proxy statement disclosing that the Committee reviewed and discussed the Company's annual audited financial statements with management and discussed certain other matters with the independent auditor. State in the report whether, based on these discussions, the Committee recommended to the Board that the Company's annual audited financial statements be included in Summit Midstream Corporation's annual report to be filed with the SEC on Form 10-K.

## **VI. Oversight of the Independent Auditor**

The Committee shall:

1. Obtain and review a written report from the independent auditor at least annually regarding:
  - a. The independent auditor's internal quality control procedures;
  - b. Any material issues raised by the most recent quality control review, or peer 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. Any steps taken to deal with any such issues;
  - d. All relationships between the independent auditor and the Company; and
  - e. Any other relationships that may materially adversely affect the independence of the independent auditor.
2. Following review of the foregoing report and the work performed by the independent auditor, evaluate the qualifications, performance and independence of the independent auditor, including that of the lead partner and other senior members of the audit team, taking into consideration the opinions of management and the Internal Audit Officer. The Committee shall present its conclusions to the Board.

3. Assess whether the independent auditor is consistently demonstrating the exercise of objectivity and skepticism in the performance of its work.
4. Establish a policy and procedures relating to the engagement of the independent auditor to provide audit, audit-related and permitted non-audit services including the Committee's pre-approval of such services; engage in dialogue with the independent auditor with respect to any non-audit services that may affect independence of the independent auditor; consider whether the performance of permitted non-audit services impairs the independent auditor's independence.
5. Discuss with the independent auditor the matters required to be discussed under the standards of the Public Company Accounting Oversight Board.
6. Discuss with the independent auditor the independent auditor's responsibilities under generally accepted auditing standards.
7. Assure the periodic rotation of the lead audit partner and the audit partner responsible for reviewing the audit as required by applicable law and regulations; consider whether there should be a regular rotation of the independent audit firm itself in order to assure continuing independence of the independent auditor. The Committee shall present its conclusions to the Board.
8. Assure that hiring policies for employees or former employees of the independent auditor have been established.
9. Review the integrity of the Company's financial reporting processes (both internal and external) in consultation with the independent auditor and the Company's internal audit function.
10. Review and discuss with the independent auditor, prior to the audit, the audit planning process including the overall strategy, scope, fees, staffing and timing of the audit.
11. Review and discuss with the independent auditor any significant risks identified during the independent auditor's risk assessment procedures and when completed, the results, including significant finds, of the audit.
12. Review and discuss with the independent auditor the nature of each identified critical audit matter, the independent auditor's basis for identifying such matter as a critical audit matter and how each such identified matter will be described in the independent auditor's report.

## **VII. Oversight of the Company's Internal Audit Function**

The Committee shall:

1. Review the appointment, reassignment and replacement of the Internal Audit Officer.

2. Discuss the responsibilities, budget and staffing of the internal audit function and any recommended changes with the Internal Audit Officer and the independent auditor.
3. Provide guidance and oversight to the internal audit function including an annual review of the proposed risk-based audit plan for the coming year, the coordination of such plan with the Company's independent auditors, and the plans and procedures for assuring implementation of accepted recommendations made by the Company's internal audit function.
4. Periodically review and recommend changes (if any) to the internal audit charter.
5. Periodically review, with the Internal Audit Officer, the results of any internal audits and any significant difficulties, disagreements with management, or scope restrictions encountered in the course of the internal audit function's work.

## **VIII. Compliance Oversight Responsibilities**

The Committee shall:

1. If applicable, receive from the independent auditor a report regarding the items required pursuant to Section 10A(b) of the Exchange Act.
2. Review and approve the Company's Code of Business Conduct and Ethics (the "Code"). Approve any waiver from the Code applicable to Directors, executive officers or employees.
3. Discuss with management and the Internal Audit Officer compliance by the Company with material applicable laws, regulations and the Code, including the systems and practices established by management to assure compliance; periodically review with the Company's General Counsel any related-party transactions and discuss with the independent auditor any significant related-party transactions, including the Company's identification of, accounting for, and discourse of its relationships with related-parties; advise the Board with respect to any alleged material non-compliance with applicable laws and regulations or with Company policies, including the Code.
4. Discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies.
5. Discuss with management the Company's policies and processes for tax planning and compliance.
6. Review any material legal proceedings involving the Company and other contingent liabilities; discuss with the Company's General Counsel legal matters that may have a material impact on the Company's financial statements or the Company's compliance policies.

7. Consider the risk of management's ability to override the Company's internal controls.
8. Establish and maintain procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

## **IX. Cybersecurity Responsibilities**

The Committee shall:

1. Oversee the Company's cybersecurity risk management activities and at least annually discuss its observations with the Board.
2. Serve as the Board's primary oversight body for cybersecurity and related IT risks, ensuring management's efforts align with protecting the Company's information systems.
3. At least annually, review and discuss the Company's cybersecurity risk assessment.
4. At least annually, review and discuss with management the Company's cybersecurity incident response plan.

## **X. Additional Responsibilities**

The Committee shall:

1. Review with the independent auditor and management of the Company the extent to which changes or improvements in financial or accounting practices have been implemented.
2. Review with management the Company's accounting function, including the quality of personnel.
3. Perform any other activities consistent with this Charter, Summit Midstream Corporation's organizational documents and governing law as the Committee or the Board may, from time to time, deem necessary or appropriate.

## **XI. Limitation of Responsibility**

The management of the Company is responsible for the preparation, presentation and integrity of the Company's financial statements. Management is responsible for maintaining appropriate accounting and financial reporting principles and policies, as well as internal controls and procedures designed to assure compliance with applicable accounting standards and applicable laws and regulations. The independent auditors are responsible for planning and carrying out proper audits and reviews, including audits of Summit Midstream Corporation's annual financial statements, reviews of the quarterly financial statements prior to the filing of each quarterly report on Form 10-Q, and other

procedures.

In fulfilling their responsibilities hereunder, it is recognized that the members of the Committee are not employees of the Company and are not, and do not represent themselves to be, accountants or auditors by profession or, except as may be disclosed in the Company's filings with the SEC, experts in the fields of accounting or auditing, including in respect of auditor independence. Therefore, it is not the duty or responsibility of the Committee to conduct "field work" or other types of auditing or accounting reviews or procedures or to set audit or independence standards, and each member of the Committee shall be entitled to rely on:

1. the integrity and skill of those persons and organizations within and outside the Company from which it receives information; and
2. the accuracy of the financial and other information provided by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board).

## **XII. Minutes, Reports and Evaluation**

The Committee will maintain written minutes of its meetings that will be filed with the minutes of the meetings of the Board.

The Committee will report periodically to the Board regarding the Committee's activities, which will be incorporated as a part of the minutes of the Board at which those reports are presented. In addition, as necessary, the Committee shall review with the Board any material 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 performance and independence of the Company's independent auditor, or the performance of the internal audit function.

The Committee shall evaluate its performance on an annual basis, develop appropriate criteria for such evaluation and present such evaluation to the Board. In addition, at least annually, this Charter shall be reviewed and reassessed by the Committee, and any proposed changes shall be submitted to the Board for approval.