



AS AMENDED AS OF NOVEMBER 18, 2024

Oshkosh Corporation Board of Directors Audit Committee Charter

PURPOSE

The purpose of the Audit Committee of the Board of Directors (“Audit Committee”) shall include assisting the Company’s Board of Directors in oversight of (a) the integrity of the Company’s financial statements, (b) the effectiveness of the Company’s internal control over financial reporting, (c) the effectiveness of the Company’s disclosure controls and procedures, (d) the Company’s compliance with legal and regulatory requirements, (e) the qualifications, performance and independence of the independent registered public accounting firm, (f) the performance of the Company’s internal audit function, (g) cybersecurity matters, (h) the Company’s business risk management process, and (i) the implementation and effectiveness of the Company’s ethics and compliance program. In so doing, it is the responsibility of the Audit Committee to maintain free and open communication between and among the directors, the independent registered public accounting firm, the internal auditors, outside counsel and the financial and operating management of the Company.

While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit 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 generally accepted accounting principles and applicable rules and regulations. These are the responsibility of management and the independent registered public accounting firm. Nor is it the duty of the Audit Committee to assure compliance with laws and regulations.

MEMBERSHIP

The Audit Committee shall consist of not less than three members, including the chair, who meet the independence and experience requirements of the Securities and Exchange Commission (the “SEC”) and the New York Stock Exchange (the “NYSE”). At least one member of the Audit Committee must have accounting or related financial management expertise, and the Company will endeavor to have at least one member of the Audit Committee who qualifies as an “audit committee financial expert” as defined by the rules of the SEC. A member of the Audit Committee will not serve on audit committees of more than two other public companies without the prior consent of the Board of Directors to enable the Board to determine whether such service would impair the ability of such a member to effectively serve on the Audit Committee.

The Board of Directors will annually appoint the members of the Audit Committee and select the chair. Members of the Audit Committee may be removed only by the affirmative vote of a majority of the Board of Directors.

RESPONSIBILITIES

The Audit Committee believes that the policies and procedures by which it carries out its responsibilities should remain flexible, to best react to changing conditions and to be in the best position to ensure the Board of Directors and the shareholders of the Company that the accounting, financial reporting and internal control practices of the Company are in accordance with all applicable legal and accounting requirements and that they are consistently maintained at the highest quality standards.

In carrying out its responsibilities, the Audit Committee will:

1. Meet at least quarterly and otherwise as the members of the Audit Committee deem appropriate.
2. Obtain the Board of Directors' approval of this Charter, reassess this Charter as conditions dictate (at least annually) and provide recommendations to the Governance Committee of the Board of Directors regarding amendments to this Charter the Audit Committee deems necessary.
3. Appoint, compensate, retain, and where appropriate, terminate the independent registered public accounting firm engaged to audit the financial statements and system of internal control over financial reporting and disclosures of the Company.
 - Evaluate the independent registered public accounting firm's qualifications, performance and independence, including a review and evaluation of the lead audit partner and the audit engagement team. The Audit Committee shall present its conclusions with respect to the independent registered public accounting firm to the Board of Directors.
 - Ensure the rotation of the lead engagement audit partner having primary responsibility for the audit and the audit engagement quality review partner responsible for reviewing the audit as required by law or regulations.
 - Obtain from the independent registered public accounting firm and review, at least on an annual basis, a report describing the independent registered public accounting firm's internal quality control procedures and any material issues raised by the most recent internal quality control review, or peer review, of the independent registered public accounting firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to independent audits carried out by the independent registered public accounting firm, and any steps taken to deal with any such issues.

The independent registered public accounting firm shall report directly to the Audit Committee. The Audit Committee shall be directly responsible for the oversight of the work of the independent registered public accounting firm, including overseeing the resolution of any disagreements between the independent registered public accounting firm and management.

4. Review and approve all audit and permitted non-audit services that management plans to engage the independent registered public accounting firm to perform and approve in advance all compensation paid to the independent registered public accounting firm. The Audit Committee shall not permit or approve the independent registered public accounting firm to perform prohibited services as defined in regulations of governmental or regulatory authorities.

Such approval may be pursuant to preapproval policies and procedures established by the Audit Committee provided such policies and procedures are detailed as to the particular service. Any proposed engagement that does not fit within the definition of a pre-approved service shall be presented to the Audit Committee for consideration at its next regular meeting or, if earlier consideration is required, to the

Audit Committee Chair or one or more of its members provided the member or members to whom such authority is delegated report any specific approval of services at the Audit Committee's next regular meeting.

5. Obtain from the independent registered public accounting firm, on an annual basis, a written statement delineating all relationships between the independent registered public accounting firm and the Company, consistent with Public Company Accounting Oversight Board ("PCAOB") Ethics Independence Rule 3526 and other applicable rules and regulations.
6. Meet with the independent registered public accounting firm and financial management to review the scope of the proposed annual audit plan, including the independent registered public accounting firm's review of internal control over financial reporting.
7. Conduct a meeting in person or by conference call with Company's management, together with representative(s) of the Company's independent registered public accounting firm, in advance of the quarterly earnings conference call and review and discuss the quarterly earnings release and earnings guidance. The Audit Committee may discuss this information generally, including the types of information to be disclosed and the type of presentation to be made. These discussions need not be carried out in advance of each instance in which the Company provides routine financial information or earnings guidance.
8. Review, periodically with the independent registered public accounting firm, internal auditors and financial and accounting personnel, the adequacy and effectiveness of the disclosure controls and procedures and the accounting, financial and operating controls of the Company. Particular emphasis should be given to the adequacy of such internal controls to expose any payments, transactions or procedures that might be deemed illegal, misleading or otherwise improper. Review, with the internal auditors and financial and operating management, the adequacy and effectiveness of internal controls that assure compliance with all laws and regulations of the United States Department of Defense and other federal government authorities with respect to the performance under federal contracts.
9. Meet with the Company's Chief Ethics and Compliance Officer to review the implementation and effectiveness of the Company's ethics and compliance program. The Chief Ethics and Compliance Officer and, as to matters involving compliance with applicable laws and regulations, the Company's General Counsel shall have direct reporting authority to the Audit Committee, as appropriate.
10. Obtain, on a quarterly basis, reports on hotline calls and disposition of related matters.
11. Advise the Board of Directors with respect to the Company's ethics and compliance program and compliance with applicable laws and regulations.
12. Review, with management, the internal auditors and the independent registered public accounting firm, the status of litigation, hedging activities, collectability of receivables, compliance with environmental laws and regulations and other material contingencies of the Company.
13. Review with management, at least annually, the Company's capital structure, financing plans, share repurchase program and other significant Treasury policies and matters, including off balance sheet arrangements.
14. Provide oversight for all matters relating to the operation of, security of and risks relating to the Company's computerized information systems and technology, including protection of the security and privacy of information assets and data. Receive and discuss an annual report from management on the adequacy of the Company's computerized information system controls and related security. Consider any recommendations for improvement of such controls and security. Discuss with management the Company's computerized information systems and cybersecurity, data privacy and other risks and the steps management has taken to identify, monitor and mitigate such risks, including cyber crisis contingency planning and incident recovery capabilities and matters related to any material cybersecurity incident the Company has experienced.

15. Evaluate and discuss the Company's overall guidelines, policies, processes and procedures with respect to risk assessment and risk management, including material risks that could impact the Company's performance, operations and strategic plans. The Audit Committee's responsibility for risk management is one of oversight, and therefore, it is not responsible for the preparation of the Company's risk management program. The Company's management shall be responsible for assessing and managing the Company's exposure to risk. Additionally, similar to other Board of Directors committees, the Audit Committee shall oversee risk categories as assigned by the Board of Directors. Discussion of specific risk categories shall include the adequacy of the steps taken by the Company to monitor and control such exposures.
16. Review at least annually a report from the Company's principal tax officer regarding certain income tax matters, including the status of income tax reserves and governmental tax audits.
17. Review and discuss with management and the independent registered public accounting firm the audited financial statements to be included in the annual report to shareholders and the Annual Report on Form 10-K, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Recommend to the Board of Directors whether the audited financial statements should be included in the Company's Annual Report on Form 10-K. Review and discuss with management and the independent registered public accounting firm the unaudited financial statements to be included in Quarterly Reports on Form 10-Q, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
 - Review with management and the independent registered public accounting firm whether there have been any changes in or adoption of accounting principles and discuss any other matter required to be communicated to the Audit Committee by the independent registered public accounting firm.
 - Obtain update from the independent registered public accounting firm and management on emerging accounting and auditing issues as well as an assessment of their potential impact on the Company.
 - Obtain from the independent registered public accounting firm reports regarding all critical accounting policies and practices and all critical judgments and estimates to be used by the Company; reports regarding all alternative treatments of financial information within generally accepted accounting principles that have been discussed with Company's management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm; other material written communications between the independent registered public accounting firm and Company's management (*e.g.*, management representation letters and schedule of unadjusted differences); any communications between the audit team and the audit firm's national office regarding auditing or accounting issues presented by the engagement; and all other communications required by law.
 - Review with management and the independent registered public accounting firm their judgments about the quality and acceptability of critical accounting principles and the clarity of the financial disclosure practices used or proposed to be used, and particularly the degree of aggressiveness or conservatism of the Company's accounting practices and principles and underlying estimates, including the report provided by independent registered public accounting firm pursuant to the preceding paragraph.
 - Review any significant deficiencies or material weaknesses identified by management in connection with required quarterly or annual certifications or the independent registered public accounting firm, any significant changes in internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal controls.
 - Review with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives, as well as off-balance sheet arrangements, on the financial statements of the Company.

18. Discuss all required communications with the independent registered public accounting firm including the matters required to be discussed by PCAOB Auditing Standards, Rule 2-07 of Regulation S-X of the SEC and other applicable rules and regulations.
19. Review with the Chief Executive Officer and Chief Financial Officer the contents of the periodic Chief Executive Officer and Chief Financial Officer certification statements required by the SEC and NYSE in advance of their filing. Make inquiries of the Chief Executive Officer, Chief Financial Officer and other managers to assess the quality of the due diligence performed by management in advance of such certifications.
20. Review related-party transactions, defined as those transactions required to be disclosed under Items 404(a) and (b) of regulation S-K and NYSE Rule 314.00. Discuss with the independent registered public accounting firm its evaluation of the Company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.
21. Establish and maintain procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing and legal issues. Establish and maintain procedures for the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, internal accounting controls, auditing or legal issues.
22. Oversee the internal audit function of the Company including its objectivity, responsibilities, competence, the proposed audit plans for the coming year, the coordination of such plans with the independent registered public accounting firm, the quality and timeliness of internal audit activities and the budget and staffing of the internal audit function.
23. Receive and review, prior to each meeting, a summary of findings from completed internal audits and a status report on the annual internal audit plan, with explanations for any deviations from the original plan. At its discretion, the Audit Committee may seek copies of particular internal audits.
24. Provide a regular and sufficient opportunity for the internal and independent registered public accounting firms to meet separately with the Audit Committee without members of management present. Among the items to be discussed in these meetings are any audit problems or difficulties, including any restrictions on the scope of the independent registered public accounting firm's activities or access to requested information, any significant disagreements with management and management's response to all such disagreements and difficulties and such other matters as the Audit Committee may choose.
25. Review with the Chief Financial Officer, at least annually, the capabilities and performance of key members of the corporate finance and accounting organization, as well as at the principal business units of the Company.
26. Review with the Vice President of Finance for each segment the capabilities and performance of key members of the finance organization, the controls and risks surrounding financial reporting and key finance initiatives for the segment.
27. Review, at least annually, summaries of the expense reimbursements made to executive officers of the Company, as defined under the Securities Exchange Act, for compliance with the Company's written policies and practices.
28. Make available to the Board of Directors the minutes of all meetings of the Audit Committee and review the matters discussed at each Audit Committee meeting with the Board of Directors, including 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 performance and independence of the Company's independent registered public accounting firm or the performance of the internal audit function.
29. Investigate any matter brought to its attention which falls within its duties and as needed, retain outside resources, including independent counsel and accounting and other advisors. The Company shall provide for appropriate funding, as determined by the Audit Committee, for payment of compensation to the independent registered public accounting firm of the Company and to any such advisors employed by the

Audit Committee and for administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

30. Prepare annually a report of the Audit Committee for inclusion in the Company's annual proxy statement. The report shall include any and all information required by the SEC.
31. Establish clear hiring restrictions and policies for current or former employees of the independent registered public accounting firm and consistent with government regulations.
32. Conduct annually a self-assessment of its performance during the previous year. In addition, the Governance Committee of the Board of Directors will conduct an annual assessment of the Audit Committee. The purpose of these assessments is to increase the effectiveness of the Audit Committee and its members. Compliance with the responsibilities listed in this Charter shall form the principal criteria for such assessments, as well as such other factors and circumstances as are determined appropriate by the Audit Committee and the Governance Committee.