

**STONERIDGE, INC.**  
**AUDIT COMMITTEE CHARTER**

**A. Purposes of the Committee**

The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Stoneridge, Inc. (the “Company”) are (i) to assist the Board in overseeing (a) the integrity of the financial statements of the Company, (b) the effectiveness of internal controls over financial reporting under Section 404 of the Sarbanes-Oxley Act of 2002, (c) the Company’s compliance with legal and regulatory requirements, (d) the Company’s independent registered public accounting firm’s qualifications and independence, and (e) the performance of the Company’s internal audit function and independent registered public accounting firm; and (ii) to prepare the report required by the rules of the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement.

**B. Composition of the Committee**

The Committee shall be comprised of at least three directors, each of whom must be independent, as the term “independent” is defined for purposes of applicable federal securities laws, the rules of the SEC and the listing standards of the New York Stock Exchange (the “NYSE”) or other applicable listing standards. Each Committee member must meet the financial literacy and experience standards applicable to him or her under applicable law, SEC rules and NYSE or other listing standards. At least one member of the Committee must be an “audit committee financial expert” as defined by the SEC in Item 407(d) of Regulation S-K. Each Committee member will be free of any relationship that, in the opinion of the Board, would interfere with his or her exercise of independent judgment. No Committee member may serve on the audit committee of more than one other publicly-traded company.

The members of the Committee will be appointed by and serve at the pleasure of the Board. The Board has the sole authority to remove Committee members and to fill vacancies on the Committee. The Board will appoint the chairperson.

**C. Meetings and Procedure of the Committee**

1. *Minimum Number of Meetings and Agendas.* The Committee shall meet at least four times annually or more frequently as circumstances require. The chairperson will, in conjunction with appropriate members of the Committee and management, establish the meeting calendar and set the agenda for each meeting. All Committee members may suggest the inclusion of matters for the agenda.

2. *Special Meetings.* The chairperson of the Committee or a majority of the members of the Committee may call special meetings of the Committee.

3. *Subcommittees.* The Committee may form subcommittees of not fewer than two members for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate.

4. *Attendance by Outsiders.* The Committee may request that any directors, officers or employees of the Company, or other persons whose advice and counsel are sought by the Committee, attend any meeting of the Committee to provide such information as the Committee may request.

5. *Executive Session.* The Committee may meet in executive session outside the presence of the Company's executive officers. The Committee shall meet in executive session at least once annually.

6. *Meeting Reports and Minutes.* Following each of its meetings, the Committee shall report on the meeting to the Board, including a description of all actions taken by the Committee at the meeting. The Committee shall keep written minutes of its meetings and deliver a copy of such minutes to the Company's corporate secretary for inclusion in the corporate records.

#### **D. Committee Authority and Responsibilities**

The Committee has the following authority and responsibilities:

1. *Engagement of Independent Auditor; Approval of Services.*

a. The Committee has the sole authority to engage and, when appropriate, replace, the Company's independent registered public accounting firm. The Committee is directly responsible for the compensation and oversight of the work of the independent registered public accounting firm (including resolution of disagreements between management and the independent registered public accounting firm regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attestation services for the Company. The Committee must pre-approve all auditing services and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent registered public accounting firm. The Company's independent registered public accounting firm shall report directly to the Committee. The Committee shall obtain from the independent registered public accounting firm assurance that Section 10A(b) of the Securities Exchange Act of 1934, as amended, has not been implicated.

b. The Committee has dual authority with management to engage and, when appropriate, replace the Company's internal auditor. The Committee also has dual responsibility with management for the compensation and oversight of the work of the internal auditor (including resolution of disagreements between management and the internal auditor regarding financial reporting) for the purpose of preparing or issuing the internal auditor's reports and related work in performing other audit, review or attestation services for the Company.

2. *Review and Discussion Items.* The Committee shall review and discuss:

a. with the internal auditor and the independent registered public accounting firm, respectively, in advance of their respective audits, the overall scope and plans for their audits, including the adequacy of staffing and other factors that may affect the effectiveness and timeliness of such audits; in this connection, the Committee shall discuss with

management, the internal auditor and the independent registered public accounting firm, among other things, the Company's significant exposures (whether financial, operating or otherwise), and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies;

b. with management and the independent registered public accounting firm, the financial information to be included in the Company's Annual Report on Form 10-K (or the annual report to stockholders if distributed prior to the filing of the Form 10-K), including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," their judgment about the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments, the clarity of the disclosures in the financial statements, and the adequacy and effectiveness of internal controls; in this connection, the Committee shall discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent registered public accounting firm under generally accepted auditing standards, applicable law or listing standards, and shall determine whether to recommend to the Board that the audited financial statements be included in the Company's Form 10-K;

c. with management and the independent registered public accounting firm, the quarterly financial information to be included in the Company's Quarterly Reports on Form 10-Q, including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any other matters required at the time of that discussion to be communicated to the Committee by the independent registered public accounting firm under generally accepted auditing standards, applicable law or listing standards; in this connection, the Committee shall discuss the results of the independent registered public accounting firm's review of the Company's quarterly financial information conducted in accordance with Statement on Auditing Standards No. 100;

d. with the Chief Executive Officer and the Chief Financial Officer periodically (and at least quarterly), management's conclusions about the efficacy of the Company's disclosure controls and procedures, including any significant deficiencies in the design or operation of such controls and procedures or material weaknesses therein, and with management and the independent registered public accounting firm annually, management's annual internal control report, including the independent registered public accounting firm's attestation thereof, if any;

e. with management, at least annually and at such other times as the Committee considers appropriate, the Company's earnings press releases, including the use of any "pro forma" or "adjusted" non-GAAP information, and the nature of financial information and earnings guidance provided to analysts and rating agencies;

f. with the independent registered public accounting firm, at least annually, any problems or difficulties the accounting firm has encountered in connection with the annual audit or otherwise, including any restrictions on the scope of its activities or access to required information, any disagreements with management regarding U.S. generally accepted accounting principles ("GAAP") or other matters, material adjustments to the financial

statements recommended by the independent registered public accounting firm, and adjustments that were proposed but “passed,” regardless of materiality; in this connection, the Committee shall review with the independent registered public accounting firm any communications between the audit team and the independent registered public accounting firm’s national office respecting auditing or accounting issues presented by the audit, any management letter issued or proposed to be issued by the accounting firm, the Company’s response to that letter and the responsibilities, budget and staffing of the Company’s internal audit staff;

g. with management, the internal auditor and independent registered public accounting firm, at least annually and at such other times as the Committee considers appropriate, (a) significant issues regarding accounting principles and financial statement presentations, including any significant change in the Company’s selection or application of accounting principles, and significant issues as to the adequacy of the Company’s internal controls and any special audit steps adopted in light of material control deficiencies, (b) analyses prepared by management or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, (c) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative treatments, and the treatment preferred by the independent registered public accounting firm, and (d) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company’s financial statements and other public disclosures;

h. with the independent registered public accounting firm, at least annually, the accounting firm’s periodic reports regarding its independence, including the matters required to be discussed under Public Company Accounting Oversight Board standards, and determine that the independent registered public accounting firm has a process in place to address the rotation of the lead audit partner and other audit partners serving the Company as required under SEC independence rules;

i. at least annually: (a) consider and evaluate the qualifications, performance and independence of the Company’s independent registered public accounting firm, including whether the provision by the independent registered public accounting firm of permissible non-audit services is compatible with independence; and (b) obtain and review a report from the independent registered public accounting firm describing all relationships between the firm or its affiliates and the Company or individuals in a financial reporting oversight role at the Company, that may reasonably be thought to bear on the firm’s independence, and discuss with the accounting firm the potential effects of any disclosed relationships on the accounting firm’s independence;

j. with the independent registered public accounting firm, at least annually, the accounting firm’s performance, including the Committee’s evaluation of the accounting firm’s lead partner; in conducting this review, the Committee shall consult with management and the head of internal audit and obtain and review a report by the independent registered public accounting firm describing its internal quality-control procedures, material issues raised in its most recent internal quality-control review, peer review (if applicable), Public Company Accounting Oversight Board review or inspection, or by any inquiry or investigation

by governmental or professional authorities within the preceding five years, respecting any independent audit carried out by the independent registered public accounting firm, and the response of the independent registered public accounting firm;

k. with the Chief Legal Officer and other appropriate legal staff of the Company, and, to the extent the Committee deems appropriate, outside counsel, at least annually and at such other times as the Committee considers appropriate, material legal affairs of the Company and the Company's compliance with applicable law and listing standards; in this connection, the Committee shall discuss with management (and appropriate counsel) and the independent registered public accounting firm any correspondence with, or other action by, regulators or governmental agencies and any employee complaints or published reports that raise concerns regarding the Company's financial statements, accounting or auditing matters or compliance with the Company's code of ethics or other standards of conduct;

l. with the Compliance and Ethics Committee and (as appropriate) leadership of the Compliance Department, with respect to issues of compliance with the Company's then current code of conduct and integrity policies, so that both of the Committee and the Compliance and Ethics Committee may discharge responsibilities in a coordinated manner and without unnecessary duplication of efforts.

m. with management, annually, a summary of the Company's transactions with directors and officers of the Company and with firms that employ directors, and any other material related party transactions;

n. with management and the independent registered public accounting firm any correspondence with regulators or governmental agencies and any published reports which raise material issues regarding the Company's financial statements or accounting policies; and

o. with the full Board, annually, an evaluation of this Charter and of the Committee's performance under this Charter.

p. with management and the independent registered public accounting firm, annually, management's assessment of the effectiveness of internal control over financial reporting under Section 404 of the Sarbanes-Oxley Act of 2002, as of the end of the most recent fiscal year and the independent registered public accounting firm's report on management's assessment process and on the effectiveness of internal control over financial reporting.

q. with management, internal audit and the independent registered public accounting firm, when appropriate, the adequacy and effectiveness of internal control over financial reporting, including any significant deficiencies over financial reporting, including any significant deficiencies or material weaknesses identified by management of the Company in connection with its required quarterly certifications under Section 302 of the Sarbanes-Oxley Act of 2002. In addition, the Committee shall discuss with management, the internal auditors and the independent registered public accounting firm any significant changes in internal control over

financial reporting that are disclosed, or considered for disclosures, in the Company's periodic filings with the SEC.

r. with management and the Chief Legal Officer, annually, in consultation with the Compliance and Ethics Committee, the Company's compliance systems with respect to legal and regulatory requirements, including, compliance with the Company's then current code of conduct. The Committee or the Ethics and Compliance Committee or both shall receive corporate attorneys' reports of evidence of a material violation of securities laws or breaches of fiduciary duty.

s. with management, annually, the Company's policies with respect to risk assessment and risk management, including the risk of fraud. The Committee also shall discuss the Company's major financial risk exposures and steps management has taken to monitor and control such exposures.

t. with management, at least semi-annually, any significant Information Security, Cybersecurity and data privacy risk exposures, and management's plan to monitor and mitigate any such exposures. The Committee will also review any related disclosures, in the Company's periodic public filings, including those, with the SEC.

3. *Reports.* The Committee shall report regularly to the full Board with respect to the Company's financial statements, the performance and independence of the Company's independent registered public accounting firm, and the performance of the internal audit function, and shall report annually to the full Board with respect to the Committee's evaluation of this Charter and the Committee's performance thereunder. The Committee shall prepare the reports required to be included in the Company's annual proxy statement with respect to financial and accounting matters and Committee actions, and such other reports with respect to those matters as are required by applicable law, applicable rules of the SEC or applicable NYSE or other listing standards.

4. *Hiring and Complaint Processing Policies and Procedures.* The Committee shall establish (a) policies for the Company's hiring of employees or former employees of the Company's independent registered public accounting firm who have participated in the audit of the Company, and (b) procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls and auditing matters, and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

5. *Other Authority and Responsibilities; Limitation.* The Committee will have such additional authority and responsibilities as may be granted to or imposed on audit committees from time to time by applicable law, SEC rules and NYSE or other listing standards, and shall discharge all of its authority and responsibilities in accordance with all applicable law, SEC rules and NYSE or other listing standards. The Committee may conduct or authorize the conduction of such investigations within the scope of its authority and responsibilities as it considers appropriate, and may retain, at the Company's expense, such legal, accounting or other advisers as the Committee considers necessary or advisable for the full and faithful execution thereof.

In discharging its responsibilities, the Committee is not responsible for planning or conducting audits or for any determination that the Company's financial statements are complete and accurate or in accordance with generally accepted accounting principles and applicable rules and regulations. These matters are the responsibility of management and the Company's independent registered public accounting firm.

6. *Access to Records.* The Committee is entitled to full access to all books, records, facilities and personnel of the Company for the purpose of executing its authority and responsibilities.

**E. Evaluation of the Committee**

The Committee shall, on an annual basis, evaluate its performance and this Charter. The Committee shall deliver to the Board a report setting forth the results of its evaluation.

**F. Outside Advisors**

The Committee may retain, at the Company's expense, such independent counsel or other advisors (including accounting firms and experts), as it deems necessary.

**G. Adoption**

This Charter supersedes and replaces the Company's Audit Committee Charter dated June 14, 2000. This Charter was approved and adopted by the Board on March 4, 2004. The first amendments to this Charter were approved and adopted by the Board on May 9, 2005, the second amendments to this Charter were approved and adopted by the Board on April 24, 2006, the third amendments to this Charter were approved and adopted by the Board on December 10, 2019 and the fourth amendments to this Charter were approved and adopted by the Board on March 14, 2023.

Amended: March 14, 2023