LUMEN TECHNOLOGIES, INC.

CHARTER OF AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
(as amended through October 6, 2026)

I. SCOPE OF RESPONSIBILITY

A. General

Subject to the limitations noted in Section VI, the primary function of the Audit Committee is to assist the Board of Directors (the "Board") in fulfilling its oversight responsibilities by (1) overseeing the Company's system of financial reporting, auditing, controls and legal compliance, (2) monitoring the operation of such system and the integrity of the Company's financial statements and related disclosures, (3) monitoring the qualifications, independence and performance of the outside and internal auditors and (4) overseeing the Company's finance functions.

B. Relationship to Other Groups

The management of the Company is responsible primarily for developing the Company's accounting practices, preparing the Company's financial statements, maintaining internal controls, maintaining disclosure controls and procedures, and preparing the Company's disclosure documents in compliance with applicable law. The internal auditors are responsible primarily for objectively assessing the Company's internal controls. The outside auditors are responsible primarily for auditing and attesting to the Company's financial statements and management's assessment of internal controls. Subject to the limitations noted in Section VI, the Audit Committee, as the delegate of the Board, is responsible for overseeing this process and discharging such other functions as are assigned by law, the Company's organizational documents, or the Board. The functions of the Audit Committee are not intended to duplicate, certify or guaranty the activities of management or the internal or outside auditors.

The Audit Committee will strive to maintain an open and free avenue of communication with management, the outside auditors, the internal auditors and the Board, including periodic executive sessions of the Committee with management, the outside auditors and the internal auditors. The outside and internal auditors will report directly to the Audit Committee. The Audit Committee will report regularly to the Board.

II. COMPOSITION

The Audit Committee will be comprised of three or more directors, each of whom will be appointed and replaced by the Board in accordance with the Company's bylaws. Each member of the Audit Committee will meet the standards of independence and other qualifications required from time to time by The Nasdaq Stock Market LLC ("Nasdaq"),, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the "Exchange Act") and the rules and regulations of the Securities and Exchange Commission (the "SEC") of directors generally and of audit

committee members specifically. At least one member will in the judgment of the Board qualify as an "audit committee financial expert" within the meaning of Item 407(d)(2) of Regulation S-K under the Securities Act of 1933, as amended.. The Audit Committee's chairperson shall be designated by the Board. The Audit Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services by the outside auditors, subject to any limitations or reporting requirements established by law or procedures that may be adopted from time to time by the Committee or the Board.

III. MEETINGS

The Audit Committee will meet at least four times annually, or more frequently if the Committee determines it to be necessary. To foster open communication, the Audit Committee may invite to its meetings other directors or representatives of management, the outside auditors, the internal auditors, counsel or other persons whose pertinent advice or counsel is sought by the Committee, and the participation of such guests shall be governed by any guidelines or procedures that may be adopted from time to time by management, the Committee or the Board. The agenda for meetings will be prepared in consultation among the Committee chairperson (with input from Committee members), management, the outside auditors, the internal auditors and counsel. The Audit Committee will maintain written minutes of all its meetings and provide a copy of all such minutes to every member of the Board.

IV. POWERS

The Audit Committee shall have the sole authority to appoint or replace the outside auditors, provided that the Audit Committee may submit its appointment to the Company's shareholders for ratification on terms and conditions acceptable to it. The Audit Committee shall be directly responsible for the compensation and oversight of the work of the outside auditors (including resolution of disagreements between management and the outside auditors regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The Audit Committee shall also have the sole authority to (a) appoint or replace the head of internal auditing and (b) appoint or replace any firm engaged to provide internal auditing services.

The Audit Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisors. The Company shall provide appropriate funding, as determined by the Audit Committee, for payment of (a) compensation to the outside auditors or any other advisors employed by the Audit Committee and (b) ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The Audit Committee shall have the power, directly or indirectly through a subcommittee, to review and approve management's proposals to offer, sell or repurchase debt or equity securities of the Company, or to incur or repay indebtedness of the Company for borrowed money.

The Audit Committee shall have the power to (a) obtain and review any information that the Audit Committee deems necessary to perform its oversight functions and (b) conduct or authorize investigations into any matters within the Audit Committee's scope of responsibilities. Communications between the Audit Committee and legal counsel in the course of obtaining legal advice will be considered privileged communications of the Company. The Committee will have

full access to the Company's officers, employees and outside advisors as necessary to perform its duties.

The Audit Committee shall have the power to issue any reports or perform any other duties required by (a) the Company's articles of incorporation or bylaws, (b) applicable law or (c) rules or regulations of the SEC, Nasdaq, or any other self-regulatory organization having jurisdiction over the affairs of the Audit Committee. The Audit Committee may adopt any policies or procedures required under any such articles, bylaws, laws, rules or regulations, or that it, in its discretion, may determine to be advisable in connection with its oversight functions.

Consistent with applicable law and the Company's organizational documents and corporate governance guidelines, the Audit Committee shall have the power to consider and act upon any other matters concerning the financial affairs of the Company as the Audit Committee, in its discretion, may determine to be advisable in connection with its oversight functions.

V. PERIODIC OVERSIGHT TASKS

The Audit Committee, to the extent it deems necessary or appropriate or to the extent required by applicable laws or regulations, will perform the oversight tasks substantially as delineated in the Audit Committee Checklist. The checklist will be reviewed annually and updated as necessary to reflect necessary or appropriate changes, if any. The most recently updated checklist will be considered to be an addendum to this charter.

VI. LIMITATIONS

The Committee's failure to investigate any matter, to resolve any dispute or to take any other actions or exercise any of its powers in connection with the good faith exercise of its oversight functions shall in no way be construed as a breach of its duties or responsibilities to the Company, its directors or its shareholders.

The Audit Committee is not responsible for preparing the Company's financial statements, planning or conducting the audit of such financial statements, determining that such financial statements are complete and accurate or prepared in accordance with generally accepted accounting standards, or assuring compliance with applicable laws or the Company's policies, procedures, controls or other governing standards, all of which are the responsibility of management or the outside auditors. The Audit Committee's oversight functions involve substantially lesser responsibilities than those associated with the audit performed by the outside auditors. In connection with the Audit Committee's oversight functions, the Committee may rely on (i) management's representations that the financial statements have been prepared with integrity and objectivity and in conformity with accounting principles generally accepted in the United States and (ii) the representations of the internal or outside auditors.

In carrying out its oversight functions, the Audit Committee believes its policies and procedures should remain flexible in order to best react to a changing environment.

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- Originally adopted and approved by the Audit Committee and Board on November 18, 1999.

- Amended by the Board, effective February 28, 2001, February 26, 2002, February 25, 2003, February 25, 2004, November 18, 2004, November 15, 2006, November 17, 2009, November 8, 2010, November 15, 2011, November 13, 2012, August 22, 2018, May 20, 2020 May 17, 2023, February 21, 2024, and October 6, 2026.

ADDENDUM

AUDIT COMMITTEE CHECKLIST

	First Quarter	Second Quarter	Third Quarter	Fourth Quarter	As Needed
Annual Audit Planning					
1. appoint or replace the outside auditors and approve the compensation and other terms of the outside auditors' annual engagement	X				
2. pre-approve all auditing services and to the extent possible, all other services to be conducted by the outside auditors during the upcoming year	X				X
3. review significant relationships between the outside auditors and the Company, including those described in written statements of the outside auditors required under applicable regulations and employment relationships proscribed under Rule 2-01(c)(2) of Regulation S-X[1]	X				X
4. discuss the scope and comprehensiveness of the audit plan, including changes from prior years and the coordination of the efforts of the outside and internal auditors		X			X
Review of Financial Reporting					
5. review and discuss with management and the outside auditors the Company's quarterly financial statements and MD&A disclosures prior to their public release	X	X	X	X	
6. discuss with management the Company's earnings press releases, as well as any financial information and earnings guidance provided to analysts and rating agencies	X	X	X	X	
7. review with management and the outside auditors the Company's financial	X	X	X	X	

[1]The Audit Committee may request verification that no employee of the Company in a financial oversight role is a former partner, principal, shareholder or professional employee of the outside auditors, and may review any additional records or certifications necessary to verify the outside auditors' independence under Regulation S-X.

	information including (a) any report, opinion or review rendered on the financial statements by management or the outside auditors (including under AS No. 1301/SAS No. 114 or AS No. 4105/SAS No. 100) and (b) any analysis prepared by management or the outside auditors setting forth significant financial reporting issues and judgement made in connection with the preparation of the financial statements.					
8.	review and discuss reports from the outside auditors on: a. the Company's critical accounting policies b. 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 outside auditors c. other material written communications between the outside auditors and management, such as any management letter or schedule of unadjusted differences	X				X
9.	review and discuss reports from the outside auditors on: a. conditions or matters, if any, that must be reported under generally accepted auditing standards (including AS No. 1301/SAS No. 114), including: i. difficulties or disputes with management or the internal auditors encountered during the audit ii. the outside auditors' views regarding the Company's financial disclosures, the quality of the Company's accounting principles as applied, the underlying estimates and other significant	X	X	X	X	X

	judgements made by management in preparing the financial statements, and the compatibility of the Company's principles and judgements with prevailing practices and standards					
b.	matters, if any, that must be reported under the federal securities laws (including Section 10A of the Exchange Act)					
c.	communications, if any, with the national office of the outside auditors pertaining to the Company's financial affairs					
10.	review with management, the internal auditors and the outside auditors:					
a.	the Company's annual assessment of its internal controls and the related written reports required under §404 of the Sarbanes-Oxley Act	X				
b.	the adequacy of the Company's internal controls	X	X	X	X	
c.	reports, no less than quarterly, regarding internal control assessment processes under §404 of the Sarbanes-Oxley Act, including reports on any "material weakness" or "significant deficiency" and the Company's remediation steps	X	X	X	X	X
11.	review with management and the outside auditors major issues regarding accounting principles and financial statement presentations, if any, including (a) significant changes in the Company's selection or application of accounting principles, (b) major issues as to the adequacy of the Company's financial reporting and (c) special audit steps adopted in light of material deficiencies	X	X	X	X	
12.	discuss with management and the outside auditors the effect of regulatory and accounting initiatives as well as off-	X	X	X	X	

balance structures on the Company's financial statements					
13. review germane legal issues impacting financial reporting, including a review of pending litigation, litigation accruals, adequacy of disclosures, and other contingencies	X	X	X	X	X
14. review the accounting implications of significant new transactions, if any	X	X	X	X	X
<u>Conduct of Meetings</u>					
15. in connection with filing each periodic report of the Company, review:					
a. management's required disclosure, if any, to the Audit Committee and the outside auditors under §302 of the Sarbanes-Oxley Act, including changes in internal controls over financial reporting					X
b. the certifications of the Company's CEO and CFO included in such report	X	X	X	X	
16. receive reports, if any, regarding (a) non-audit services that the Chairman (or any subcommittee) pre-cleared the outside auditor to perform since the last meeting, (b) letters received by the Chairman under the Company's accounting complaint procedures and (c) any other "whistle blower" reports alleging material violations within the purview of the Audit Committee's functions	X	X	X	X	X
17. review the extent to which the Company has implemented changes in practices or controls that were previously recommended to or approved by the Audit Committee					X
18. receive reports regarding significant changes to GAAP or accounting pronouncements impacting the Audit Committee					X
19. meet in executive session with the outside auditors, internal auditors and management, as necessary, and meet in	X	X	X	X	X

executive session with the individual serving as the Company's Chief Ethics and Compliance Officer, as appropriate, regarding material issues or investigations			
Annual Reports			
20. recommend to the Board whether the audited financial statements should be included in the Company's 10-K report	X		
21. approve the annual proxy statement report of the Audit Committee required by the rules of the SEC	X		
22. review the disclosures in each 10-K report regarding management's internal control report required under §404 of the Sarbanes-Oxley Act	X		
23. review the audit reports of the outside auditors to be included in the Company's 10-K report	X		
Oversight of the Company's Outside Auditors			
24. pre-clear the engagement of the outside auditors to conduct any permissible non-audit services not pre-cleared by the Chairman (or a subcommittee)			X
25. obtain and review a report from the outside auditors regarding (a) the outside auditor'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 inquiry or investigation by governmental or professional authorities within the preceding five years respecting any audit engagement, (c) any steps taken to deal with any such issues, and (d) assurances that the outside auditing firm is registered in good standing with the Public Company Accounting Oversight Board	X		
26. review and evaluate the qualifications and performance of the outside auditors and the lead audit partner, and monitor the	X		

rotation of the lead audit partner as required by law					
27. monitor the effectiveness of the Company's hiring practices for employees or former employees of the outside auditors (maintained under Section 10A(1) of the Exchange Act				X	
<u>Oversight of the Company's Internal Auditors</u>[2]					
28. review the performance of the head of internal audit, and replace if necessary	X				
29. meet, if possible, with the internal auditing staff					X
30. monitor the operations of the Company's internal auditing function, including (i) receiving updates on changes in plans, objectives or resources and (ii) reviewing significant reports to management prepared by the internal auditing staff and management's responses	X	X	X	X	X
31. review any difficulties encountered in the course of the work of the internal auditing staff	X	X	X	X	X
32. discuss with the outside auditors and management internal audit's plans, responsibilities, independence and staffing for the upcoming year (including the use of third party firms) and any recommended changes thereto				X	
33. discuss and approve the internal audit budget				X	
<u>Financial Compliance Oversight</u>					
34. monitor the effectiveness of the Company's procedures for receiving, retaining, and handling confidential, anonymous complaints regarding accounting, controls, or auditing matters (maintained under SEC Rule 10A-3)					X

[2]All references to the internal auditors include employees or third-party contractors performing these functions.

35. discuss any correspondence with regulators or governmental agencies which raise material issues regarding the Company's financial statements or accounting policies				X
36. review the adequacy of the Company's disclosure controls and procedures			X	X
37. review reports on "related party" transactions	X			
38. consult periodically, if necessary, with counsel concerning the Audit Committee's responsibilities or legal matters that may have a material impact on the Company's financial statements, controls, or corporate compliance procedures				X
<u>Finance Oversight</u>				
39. review and provide guidance to the full Board and management, as it deems appropriate, about:				
a. capital policy, including: • the Company's capital structure • the Company's plans for managing or changing its capital structure • the Company's reporting structure under the federal securities laws				X
b. cash management and capital allocation planning, including shareholder dividends, share repurchases and capital expenditures				X
c. pension plan finance matters, including funding status and voluntary and mandatory cash contributions	X			
d. investment and finance policies, including: • investment philosophy • the Company's Treasury activities				X

• management of financial risk, including but not limited to interest rates, foreign exchange, commodity, inflation and other comparable financial risks • derivative and hedging strategies			
e. tax planning and strategy			X
f. health care costs			X
g. annual or multi-year budgets			X
h. the procedures established by the Company to monitor its compliance with debt covenants	X		
<u>Additional Oversight</u>			
40. periodically discuss the Company's policies for identifying, monitoring and managing risk, including periodically soliciting germane reports or information from the Risk and Security Committee (and its subcommittees, if any) or other board committees with risk oversight functions	X		X
<u>Self Assessment</u>			
41. review annually the Audit Committee's self-review process	X		
42. conduct self-review; verify that all Committee members remain eligible to serve		X	
<u>Charters</u>			
43. review this checklist and the related Audit Committee charter annually, and consider, adopt and submit to the Board any proposed changes		X	
44. periodically review the charter of the internal audit department (or any document performing a similar function), and consider and adopt necessary changes			X

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Last Revised: October 6, 2026.