

CONSTELLIUM SE

AUDIT COMMITTEE CHARTER

Save as otherwise defined herein, any capitalized term used in this charter (the “**Charter**”) shall have the same meaning given to it for purposes of the Board Charter of Constellium SE (the “**Company**”).

Purpose

The Audit Committee (the “**Committee**”) is appointed by the Board to assist the Board in its oversight of: (a) the integrity of the Company’s financial statements and internal controls, (b) the Company’s compliance with legal and regulatory requirements, (c) the qualifications and independence of the Company’s external auditors (including independent auditors, statutory auditors, and sustainability auditors), (d) the Company’s risk assessment, risk management and risk mitigation policies and programs, (e) the performance of the Company’s systems of internal control over financial reporting and disclosure controls and procedures, (f) the performance of the Company’s internal audit function and external auditors, (g) the Company’s assessment of and compliance with recommendations and observations of internal and external auditors, (h) the financing of the Company, (i) the Company’s tax policy and (j) the preparation of the Committee report required by the rules of the U.S. Securities and Exchange Commission (the “**SEC**”) to be included in the Company’s annual proxy statement.

Membership

The Committee shall consist of no fewer than three Directors, all of whom shall (a) be Non- Executive Directors, and (b) meet the applicable independence and experience requirements of the New York Stock Exchange and Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”). No member of the Committee shall have participated in the preparation of the financial statements of the Company or any subsidiary of the Company at any time during the past three years. Each member of the Committee will be financially literate, as such qualification is interpreted by the Board in its business judgment, or become financially literate within a reasonable time after appointment to the Committee. At least one member of the Committee will have accounting or related financial management expertise, as such qualification is interpreted by the Board in its business judgment within the meaning of applicable requirements of the New York Stock Exchange and Exchange Act. The Board may presume that any person who satisfies the definition of “audit committee financial expert” under SEC rules satisfies the requirement for accounting or related financial management expertise. In addition, at least one member shall satisfy the definition of an “audit committee financial expert” as defined in SEC rules (the “**Committee Financial Expert**”). The designation or determination by the Board of a person as a Committee Financial Expert will not impose on such person individually, on the Committee, or on the Board as a whole, any greater duties, obligations or liability than would exist in the absence of such designation or determination.

Committee members shall not simultaneously serve on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee of the Company and such determination is disclosed in the Company’s annual proxy statement.

The members of the Committee shall be appointed by the Board upon the recommendation of the Nominating and Governance Committee and may be removed by the Board in its discretion. The Board may appoint a Chairperson of the Committee upon the recommendation of the Nominating and Governance Committee.

Meetings

The Committee shall meet as often as necessary to carry out its responsibilities, but not less frequently than quarterly. The Committee Chairperson shall preside at each meeting. In the event the Committee Chairperson is not present at a meeting, the Committee members present at that meeting shall designate one of its members as the acting chair of such meeting. A majority of the members of the Committee shall constitute a quorum. A director who is unable to attend a committee meeting may designate or appoint another director as his or her proxy to attend the committee meeting and vote on his or her behalf. If the proxy is not a member of the Committee, his or her appointment as proxy is to be approved by the Board.

The Committee shall decide whether and, if so, when any Executive Director, the independent auditors and/or the internal auditor should attend its meetings. The Committee will regularly meet privately in separate sessions with senior management, the independent auditors, and the internal auditor and will meet in executive session as necessary or appropriate. The Committee shall meet with the independent auditors as often as it considers necessary, but at least once a year, without Executive Directors being present.

The Board authorizes the Committee to request information from any officer or employee of the Company or its outside legal counsel or independent auditors and to request that any such persons attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

Organization

The Committee will regularly report to the Board, and will report each year with respect to the activities of the Committee and compliance with this Charter. It will reassess the adequacy of this Charter annually and may propose changes to the Board for approval. The Committee will annually review its own performance and report the results to the Board.

In discharging its responsibilities, the Committee may ask members of management to attend meetings and participate in discussions.

Authority to Engage Advisors

The Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisors and to conduct any investigation to enable it to carry out its duties at the Company's expense after informing the Board. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditors for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors employed by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall be directly responsible for the appointment and retention of the independent auditors (subject to Board approval and shareholder ratification). The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditors (including resolution of disagreements between management and the independent auditors regarding financial

reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditors shall report directly to the Committee.

The Committee shall preapprove all auditing services, internal control-related services and permitted non-audit services (including the terms thereof) to be performed for the Company by its independent auditors, subject to the de minimis exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Committee prior to the completion of the audit. The Committee shall review and discuss with the independent auditors any documentation supplied by the independent auditors as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on each auditor's independence.

Delegation to Subcommittees

The Committee may form and delegate authority to subcommittees consisting of one or more members of the Committee when appropriate, including the authority to grant pre-approvals of audit, audit-related and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee and the Board at their next scheduled meetings, for ratification.

Duties and Responsibilities

While the Committee has the responsibilities and powers set forth in this Charter, the role of the Committee is assisting the Board in its oversight responsibilities. It is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and in accordance with international financial reporting standards ("**IFRS**") or U.S. generally accepted accounting principles ("**U.S. GAAP**") or applicable rules and regulations. Likewise, it is not the Committee's responsibility to conduct investigations, or to assure that the Company complies with specific legal requirements or the Company's code of ethics. Each member of the Committee will be entitled to rely, to the fullest extent permitted by law, upon the integrity of those persons or organizations within and outside the Company from whom it receives information, and the accuracy of the information.

The primary responsibilities of the Committee are set forth below. As permitted by applicable law, standards or regulations, the Committee will:

A. Oversight of Independent Auditors

1. The independent auditors will report directly to the Committee. The Committee will recommend to the Board for appointment the independent auditors, oversee the work of, evaluate the qualifications, performance and independence of, determine compensation for, and where appropriate, terminate, replace, or rotate, the independent auditors. In evaluating the performance of the independent auditors, the Committee will (a) evaluate the performance of the independent auditors' lead partners and consider whether the provision of non-audit services is compatible with maintaining each such auditor's independence, (b) consider the views of management and representatives of the internal audit function and (c) ensure the rotation of audit partners as required by law. In addition to assuring the regular rotation of audit partners, the Committee will also consider the continuing independence of the independent auditors prior to re-appointment. The Committee will present its conclusions with

respect to the independent auditors to the Board.

2. Review and pre-approve, to the extent required by applicable laws and regulations, the scope and general extent of the independent auditors' services, audit and non-audit, the significant audit procedures that will be used, and the estimated fees for its audit services.
3. Obtain and review a report by the independent auditors, at least annually, regarding: (a) each of the independent auditor's quality control procedures, (b) any material issues raised by the most recent internal quality control or peer review, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting an independent audit conducted by the firm, (c) any step taken to address such issues, and (d) all relationships between the independent auditors and the Company. Discuss with the independent auditors whether any disclosed relationships or services may impact the objectivity and independence of the independent auditors and make appropriate recommendations to the Board concerning such matters.
4. Obtain and review a report by the independent auditors, at least annually, containing: (a) the auditor's conclusions regarding the Company's critical accounting policies and the application of those policies, (b) all alternative treatments of financial information within IFRS or U.S. GAAP, as applicable, that have been discussed with management and the ramifications of the use of such alternative treatments, (c) the critical accounting policies preferred by the independent auditors, and (d) other matters required to be discussed with the independent auditors by applicable laws and regulations.
5. Discuss with the independent auditors material issues on which the national office of the independent auditors was consulted by the Company's audit team.
6. (a) Set clear policies for the Company's hiring of employees or former employees of the independent auditors and (b) in accordance with the policies established by the Committee, review and approve, as applicable, the Company's hiring of employees of the independent auditors who were engaged on the Company's account.
7. Review with the independent auditors any problems or difficulties in auditing the Company's financial statements and management's responses. The Committee will make efforts to resolve any disagreements between management and the independent auditors regarding financial reporting.
8. Act as the principal contact for the independent auditors if it discovers irregularities in the content of financial reporting.
9. Review the experience and qualifications of the senior members of the independent auditors' team.
10. Oversee compliance with the requirements of the SEC with respect to disclosure of the (a) services and fees of the independent auditors (and, where applicable, any affiliate thereof) and (b) any conflict or potential conflict of interest of the independent auditors.
11. The Committee will recommend to the Board to submit to the Company's shareholders the appointment of the independent auditors.

B. Oversight of Internal Auditors

1. Review the findings of significant reports to management made by the internal audit function and management's responses. Review and approve internal audit plans and recommended changes to the plans including as such plans relate to the structure, qualification and activities of the internal audit function and the scope of internal audit responsibilities in relation to the independent auditors' duties. Assess the effectiveness of the internal audit function at least once a year. Periodically review the Internal Audit Charter and approve any proposed amendments to it.
2. Recommend for Board approval the appointment and replacement of the senior internal auditor, and approve all matters related to responsibilities, budget and staffing of the internal audit division.

C. Financial Statement and Disclosure Matters

1. Review the preparation of any financial statements and reports, reports on internal controls over financial reporting, information relating to external auditors and the like, to be provided to the SEC or under French law, as well as other applicable regulatory authorities.
2. Meet to review and discuss with management and the external auditors:
 - the Company's annual audited financial statements, including related footnotes and disclosures made in management's discussion and analysis, and recommend to the Board whether the audited financial statements and such disclosures should be included in the Company's Form 10-K, or other similar or successor form to be filed with the SEC or other applicable regulator ("**Annual Report**");
 - the Company's quarterly unaudited financial statements, including related footnotes and disclosures made in management's discussion and analysis and the result of the independent auditor's review of the quarterly financial statements, and approve the filing of the quarterly unaudited financial statements and such disclosures as should be included in the Company's Form 10-Q, or other similar or successor form to be filed with the SEC ("**Quarterly Reports**");
 - other matters that are required to be communicated to, or discussed with, the Committee under Public Company Accounting Oversight Board and SEC rules; and
 - the statutory and consolidated financial statements of the Company and any other reports required under French law.
3. Discuss with management and the independent auditors the Company's earnings press releases, including the use of any "pro forma," "adjusted" or other non-GAAP financial information, prior to public disclosure, as well as any financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
4. Review with management and the independent auditors significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the Company's critical accounting principles and any significant changes to those principles or their application, the effect of off-balance sheet structures on the Company's financial statements, and material or non-financial arrangements that do not appear in the Company's financial statements. Discuss the effect of regulatory and accounting initiatives on

the Company's financial statements.

5. Review with management and the independent auditors any major issues as to the adequacy of the Company's internal controls over financial reporting, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.
6. Review with management and the independent auditors the Company's internal controls over financial reporting and the independent auditors' attestation of the report prior to the filing of the Annual Report.
7. Review disclosures made by executive officers of the Company during their certification process for any Annual Report or Quarterly Report requiring such certification about the results of their evaluation of the effectiveness of disclosure controls and any significant deficiencies in the design or operation of internal controls over financial reporting or material weaknesses, and any fraud involving management or other employees who have a significant role in the Company's internal controls over financial reporting.
8. Review and approve the reports of the Committee included in the Company's proxy statements.

D. Corporate Oversight

1. Discuss the Company's major financial and other significant risk exposures or deficiencies, and the steps management has taken to monitor and control or mitigate such exposures and deficiencies. Discuss the Company's risk assessment and risk management policies.
2. Periodically assess whether the Company has implemented the appropriate internal risk management and internal control culture.
3. Periodically assess the financing of the Company, and review reports of credit rating agencies.
4. Review the Company's applications of information and communication technology; including cybersecurity.
5. Review and recommend for Board approval the Worldwide Code of Employee and Business Conduct and any other appropriate codes of conduct or compliance policies. Review annually the implementation and effectiveness of the ethics and compliance program, and any significant deviations by officers and employees from the Worldwide Code of Employee and Business Conduct or other ethics and compliance policies.
6. Review and recommend for Board approval "whistleblowing" procedures, *i.e.*, procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. Review any such significant complaints or concerns.
7. Review the Management Report (*rapport de gestion*), as required under applicable French laws, and review, and to the extent requiring approval, Company regulatory filings in respect of environmental, social and governance issues.

8. In coordination with other committees of the Board, periodically discuss with management (i) the type and presentation of any sustainability related external disclosures and reports of the Company, (ii) the use and selection of third-party reporting frameworks in selecting or aligning such disclosures, and (iii) the Company's internal procedures and controls related to such disclosures, including any assurance or verification provided by an independent third-party organization. The Committee will recommend to the Board to submit to the Company's shareholders the appointment of an external auditor who will certify the consolidated sustainability information.
9. Review periodically, but not less than annually, the Company's insurance programs, tax policy and investor relations.
10. Review with management, as appropriate and at least annually, legal matters that may have a material impact on the Company's financial statements and any material reports or inquiries received from regulators or governmental agencies.
11. Direct and oversee, as appropriate, investigations into any matter brought to its attention within the scope of its duties.

The Committee shall perform such other duties and responsibilities as are consistent with the purpose of the Committee and as the Board or the Committee shall deem appropriate.

This Charter is published on the website of the Company.

Charter reviewed and approved by the Board on 18 September 2025. Effective date of the Charter: 1 January 2026.