**SEACOR Marine Holdings Inc.**

**AUDIT COMMITTEE CHARTER**

This Audit Committee Charter (this "Charter") was adopted by the Board of Directors (the "Board") of SEACOR Marine Holdings Inc. (the "Company") on November 12, 2026.

*This Charter is intended as a component of the flexible framework within which the Board, assisted by its committees, directs the affairs of the Company. While it should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Company's Certificate of Incorporation and Bylaws, it is not intended to establish by its own force any legally binding obligations.*

## I. PURPOSE

The Audit Committee (the "Committee") shall assist the Board in fulfilling its responsibility to oversee management regarding: (i) the conduct and integrity of the Company's financial reporting to any governmental or regulatory body, the public or other users thereof; (ii) the Company's systems of internal accounting and financial and disclosure controls; (iii) the qualifications, engagement, compensation, independence and performance of the Company's independent auditor, its conduct of the annual audit, and its engagement for any other services; (iv) the Company's internal audit function; (v) the Company's legal and regulatory compliance; (vi) the Company's codes of ethics as established by management and the Board; and (vii) the preparation of the audit committee report required by Securities and Exchange Commission ("SEC") rules to be included in the Company's annual proxy statement.

In discharging its oversight role, the Committee is authorized: (i) to investigate any matter that the Committee deems appropriate, with access to all books, records, facilities and personnel of the Company; and (ii) to retain independent counsel, auditors or other experts, with adequate funding provided by the Company.

## II. COMMITTEE MEMBERSHIP

The Committee shall consist of three or more members of the Board, each of whom has been determined by the Board to be "independent" in accordance with applicable rules of the SEC and the New York Stock Exchange (the "NYSE") and the Company's Director Independence Standards. All members of the Committee shall meet the financial literacy requirements of the NYSE. At least one member of the Committee shall be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise. No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. Such determination shall be disclosed on the Company's website or in its annual proxy statement. The members of the Committee shall be appointed by the Board and shall serve for such term or terms as the Board (or applicable committee) may determine or until earlier

resignation or death. The Board may remove any member from the Committee at any time with or without cause.

## III. COMMITTEE MEETINGS

The Board shall designate a member of the Committee as chairperson or, in the absence of such a designation by the Board, the Committee shall make such designation. The Committee shall meet on a regularly scheduled basis at least once per year or more frequently as circumstances dictate. The Committee shall meet at least annually with the internal auditor (who may be an outside provider of such services) and the independent auditor in separate executive sessions to provide the opportunity for full and frank discussion without members of senior management present. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

## IV. KEY RESPONSIBILITIES

The Committee's role is one of oversight. The Company's management is responsible for preparing the Company's financial statements and the Company's independent auditor is responsible for auditing those financial statements. The Committee recognizes that Company management including the internal audit staff, or outside provider of such services, and the independent auditor has more time, knowledge and detailed information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditor's work.

The following responsibilities are set forth as a guide with the understanding that the Committee may diverge as appropriate given the circumstances. The Committee is authorized to carry out these and such other responsibilities assigned by the Board from time to time, and take any actions reasonably related to the mandate of this Charter.

To fulfill its purpose, the Committee shall:

1. appoint (and if appropriate dismiss), evaluate, compensate and oversee (taking into account the opinions of management and the Company's internal auditor where appropriate) the work of the Company's independent auditor, who shall report directly to the Committee; and resolve any disagreements between management and the independent auditor regarding financial reporting;

2. select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company;

3. review, discuss with the Company's independent auditor, and approve the

functions of and oversee the Company's internal audit department, including its purpose, authority, organization, responsibilities, budget and staffing; and review the scope and performance of the department's internal audit plan, including the results of any internal audits, any reports to management and management's response to those reports;

4. review and pre-approve any audit and permitted non-audit and tax services (including the fees and terms thereof) provided by the Company's independent auditor or other registered public accounting firms (with pre-approvals disclosed as appropriate in the Company's periodic public filings), and establish policies and procedures for the Committee's pre-approval of permitted services by the Company's independent auditor or other registered public accounting firms on an on-going basis;

5. review and discuss with management, the internal audit department and the Company's independent auditor: (i) the adequacy of the Company's internal controls and disclosure controls and procedures; (ii) any significant deficiencies in the design or operation of the Company's internal controls and any special audit steps adopted in light of any material control deficiencies; (iii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls; (iv) related findings and recommendations of the independent auditor together with management's responses; and (v) the independent auditor's report on the effectiveness of the Company's internal controls over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable;

6. review and discuss with management, including the Chief Financial Officer, Chief Accounting Officer or Controller, the Company's independent auditor and the internal auditor: (i) any significant findings during the year, including the status of previous audit recommendations; (ii) any significant disagreements with management or audit problems or difficulties encountered in the course of audit work, including any restrictions on the scope of activities or access to required information, and management's response to these problems, difficulties, or disagreements, and to resolve any such disagreements; (iii) any changes required in the scope of the audit plan; (iv) the audit budget and staffing; and (v) the coordination of audit efforts in order to monitor completeness of coverage, reduction of redundant efforts, and the effective use of audit resources;

7. review and discuss with management, including the Chief Financial Officer, Chief Accounting Officer or Controller, and the Company's independent auditor any significant risks or exposures and assess the steps management has taken to minimize such risks; discuss with management, including the Chief Financial Officer, Chief Accounting Officer or Controller and the independent auditor, and oversee the Company's underlying guidelines and policies with respect to

risk assessment and risk management;

8. establish and maintain procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters;

9. review and make recommendations in the appointment, reassignment, replacement, compensation or dismissal of the Chief Financial Officer, Chief Accounting Officer, Controller and head of internal audit;

10. inquire as to the independent auditor's view of the accounting treatment related to significant new transactions or other significant matters or events not in the ordinary course of business;

11. review periodically with the Company's internal and outside legal counsel: (i) legal and regulatory matters that may have a material impact on the Company's financial statements; and (ii) the scope and effectiveness of compliance policies and programs;

12. review periodically with management the provisions of any code of business conduct and ethics (including the Company's policies and procedures concerning trading in Company securities and use in connection therewith of proprietary or confidential information) applicable to directors and senior officers (including financial officers), including any waivers sought under such code; any waiver granted by the Committee shall be reported by the Committee to the Board;

13. review and discuss with the Company's independent auditor: (i) the auditor's responsibilities under generally accepted auditing principles ("GAAP") and the responsibilities of management in the audit process; (ii) the overall audit strategy; (iii) the scope and timing of the annual audit; (iv) any significant risks identified during the auditor's risk assessment procedures; (v) the critical auditing matters included in the intendent auditors opinion on the Company's annual financial statements and (vi) when completed, the results, including significant findings, of the annual audit;

14. review and discuss with management and the Company's independent auditor (i) all critical accounting policies and practices to be used in the Company's audit; (ii) any significant changes in the Company's accounting policies; (iii) any material alternative accounting treatments within GAAP that have been discussed with management, including the ramifications of the use of the alternative treatments and the disclosures and treatment preferred by the accounting firm; (iv) any accounting and financial reporting proposals that may have a significant impact on the Company's financial reports and (v) other material written communications between the auditors and management;

15. review and discuss with the Company's independent auditor any other matters required to be discussed under the standards of the Public Company Accounting Oversight Board ("PCAOB"), including, without limitation, the auditor's evaluation of the quality of the Company's financial reporting, information relating to significant unusual transactions and the business rationale for such transactions and the auditor's evaluation of the Company's ability to continue as a going concern;

16. review and discuss with management and the Company's independent auditor any material financial or non-financial arrangements that do not appear on the financial statements of the Company;

17. review and approve, where appropriate, any transactions or courses of dealing with any related person (as defined in Item 404 of Regulation S-K), in accordance with Company policies and procedures, and to develop policies and procedures for the Committee's approval of related party transactions, and keep the Company's independent auditor informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company;

18. review with management and the Company's independent auditor: (i) any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles; (ii) any significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including the effects of alternative GAAP methods; and (iii) the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements;

19. review and discuss with the Company's independent auditor: (i) any accounting adjustments that were noted or proposed by the auditors but were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement and (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company or any other material written communications between the accounting firm and management, such as any management letter or schedule of "unadjusted differences;"

20. review and address conflicts of interest of directors and executive officers;

21. review the Company's financial statements and related notes, including: (i) prior to public release, reviewing and discussing with management and the Company's independent auditor the Company's annual and quarterly financial statements to be filed with the SEC, including (a) the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," as well as the Company's use of Non-GAAP financial

measures in annual and quarterly reports; (b) any certifications regarding the financial statements or the Company's internal accounting and financial controls and procedures and disclosure controls or procedures filed with the SEC by the Company's senior executive and financial officers and (c) the matters required to be discussed with the independent auditor under the standards of the PCAOB; (ii) with respect to the independent auditor's annual audit report and certification, before release of the annual audited financial statements, meeting separately with the independent auditor (including a meeting or meetings without any management member present) and discussing the adequacy of the Company's system of internal accounting and financial controls and the appropriateness of the accounting principles used in and the judgments made in the preparation of the Company's audited financial statements and the quality of the Company's financial reports; (iii) meeting separately, and periodically, with management, with internal auditors (or other personnel responsible for the internal audit function) and with the independent auditor; (iv) making a recommendation to the Board regarding the inclusion of the audited annual financial statements in the Company's Annual Report on Form 10-K to be filed with the SEC; and (v) prior to submission to any governmental authority of any financial statements of the Company that differ from the financial statements filed by the Company with the SEC, reviewing such financial statements and any report, certification or opinion thereon provided by the independent auditor;

22. review the Company's earnings press releases, including the use of non-GAAP information, as well as financial information and earnings expectations provided to analysts and rating agencies;

23. at least annually, review a report by the Company's independent auditor describing: (i) the firm's internal quality-control procedures; (ii) 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, regarding one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (iii) all relationships between the independent auditor and the Company (to be set out in the formal written statement described below);

24. on an annual basis: (i) review a formal written statement from the Company's independent auditor delineating all relationships between the independent auditor and the Company, consistent with the standards of the PCAOB, discuss with the independent auditor its independence and take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence; (ii) evaluate the qualifications, performance and independence of the Company's independent auditor; (iii) evaluate the lead audit partner and assure the regular rotation of the lead audit partner as required by law, and consider whether, in the interest of assuring continuing independence of the independent auditor, the Company should regularly rotate its independent auditor; and (iv) set clear hiring policies for employees or former employees

of the independent auditor that participated in any capacity in any Company audit;

25. prepare a report to be included in the Company's annual proxy statement stating whether or not the Committee: (i) has reviewed and discussed the audited financial statements with management; (ii) has discussed with the independent auditor the matters required to be discussed under the standards of the PCAOB; (iii) has received the written disclosures and letter from the independent auditor (delineating all relationships they have with the Company) and has discussed with them their independence; and (iv) based on the review and discussions referred to above, the members of the Committee recommended to the Board that the audited financial statements be included in the Company's Annual Report on Form 10-K for filing with the SEC;

26. discuss with management and the Company's independent auditor, as appropriate (but not necessarily in advance), earnings press releases and financial information and earnings guidance (including non-GAAP financial measures) provided to analysts and to rating agencies;

27. conduct an annual self-evaluation of the performance of the Committee, including its effectiveness and compliance with this Charter;

28. review and reassess the adequacy of this Charter annually, and propose amendments to the Board as the Committee deems appropriate; and

29. report regularly to the Board on Committee findings and recommendations (including on 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 auditor or the performance of the internal audit function) and any other matters the Committee deems appropriate or the Board requests, and maintain minutes or other records of Committee meetings and activities.