

Warrior Met Coal, Inc.
Audit Committee Charter

Purpose

The Audit Committee (the “Committee”) is established by the Board of Directors (the “Board”) of Warrior Met Coal, Inc. (the “Company”) as an independent and objective committee of the Board. The Committee’s primary purpose is to assist the Board in fulfilling its oversight responsibilities with respect to (i) the integrity of the Company’s financial statements and its financial reporting process; (ii) the independence and qualifications of the Company’s independent auditor; (iii) the performance of the internal audit function and independent auditors; and (iv) the Company’s compliance with legal and regulatory requirements, including internal controls designed for that purpose.

The Committee shall also prepare any reports required by law to be prepared by the Committee, including any reports required to be included in the Company’s annual proxy statement.

In discharging its responsibilities, the Committee is not itself responsible for the planning or conduct of audits or for any determination that the Company’s financial statements are complete and accurate or in accordance with generally accepted accounting principles. Nothing contained in this Charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee.

Charter

At least annually, this Charter shall be reviewed and reassessed by the Committee and any proposed changes shall be submitted to the Board for approval.

Composition

The Committee shall consist of at least three directors. Each member of the Committee shall qualify as “independent” in accordance with the provisions of Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and meet the applicable requirements of the New York Stock Exchange (the “NYSE”), all as determined by the Board. In addition, at least one member of the Committee shall be a “financial expert” as determined by the Board in accordance with SEC rules and regulations. A subsequent determination that any member of the Committee does not meet the applicable qualifications will not invalidate any previous actions by the Committee except to the extent required by law or determined appropriate to satisfy regulatory standards. No member of the Committee may serve simultaneously on more than three public company audit committees (including the Company’s Audit Committee) without prior approval of the Board.

Term and Committee Chair

The members of the Committee shall be nominated by the Nominating and Corporate Governance Committee of the Board and appointed by the Board in accordance with the Bylaws of the Company. Members shall serve at the pleasure of the Board and for such term or terms as the Board may determine. The Board may remove any member from the Committee at any time with or without cause. The Board shall designate the Chair of the Committee upon the recommendation of the Nominating and Corporate Governance Committee. Except as expressly provided in this Charter, the Bylaws of the Company or the Corporate Governance Guidelines of the Company, the Committee shall fix its own rules of procedure.

Meetings

The Committee shall meet at such times, and in the manner it determines to be necessary or appropriate, but not less than four times each year. The Chair of the Committee shall be responsible for scheduling all meetings of the Committee. The Chair shall preside at the meetings of the Committee. In the absence of the Chair, the majority of the members of the Committee present at a meeting shall appoint a member to preside at the meeting. The Committee may adopt such other rules and regulations for calling and holding its meetings and for the transaction of business at such meetings as is necessary or desirable and not inconsistent with the provisions of the Bylaws or this Charter.

Quorum; Action by Committee

A majority of the members of the Committee shall constitute a quorum. All determinations of the Committee shall be made by a majority of its members present at a meeting duly called and held (or where only two members are present and constitute a quorum, by unanimous vote). Any decision or determination of the Committee reduced to writing and signed by all of the members of the Committee (including by means of electronic transmission) shall be as fully effective as if such decision or determination had been made at a meeting duly called and held.

Agenda, Minutes and Reports

The Chair of the Committee shall be responsible for establishing the agendas for meetings of the Committee. An agenda, together with materials relating to the subject matter of each meeting, shall be sent to members of the Committee prior to each meeting. Minutes for all meetings of the Committee shall be prepared by the Secretary of the Company to document the Committee's discharge of its responsibilities. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record and shall be approved at a subsequent meeting of the Committee and any member of the Board shall be provided with copies of such Committee minutes if requested. The Committee shall make regular reports to the Board.

Committee Authority and Responsibilities

The Committee shall have the following authority and responsibilities:

A. Financial Reporting and Disclosure

1. To review and discuss with the Chief Executive Officer, the Chief Financial Officer and other applicable senior executives the adequacy and effectiveness of the Company's disclosure controls and procedures, and to review periodically, but in no event less frequently than quarterly, management's conclusions about the effectiveness of such disclosure controls and procedures, including any material non-compliance with them.
2. To review and discuss with management and the independent auditor the Company's annual audited financial statements and the independent auditor's reports related to such financial statements, including critical audit matters to be disclosed in such reports, significant issues regarding accounting principles, estimates, judgments and practices, and disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations," prior to filing the Company's Form 10-K and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.
3. To review and discuss with management and the independent auditor the Company's quarterly financial statements, including significant issues regarding accounting principles, estimates, judgments and practices, and disclosures made under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the independent auditor's review of the quarterly financial statements, prior to filing the Company's Form 10-Q.

4. To review and discuss with management and the independent auditor at least annually the effect of significant regulatory, legislative and accounting matters that may impact the Company's financial statements or the financial reporting environment for the Company.
5. To discuss separately, periodically, with management, the independent auditor and the Company's internal audit department their qualitative judgments about the acceptability and appropriateness of accounting principles and financial disclosure practices used or proposed to be adopted by the Company.
6. To review and discuss with management and the independent auditor analyses prepared by management and/or the independent auditor of significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including analyses of the effects of alternative generally accepted accounting practices (GAAP) methods on the financial statements and the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.
7. To review and discuss with management and the independent auditor major issues regarding the Company's auditing and accounting principles and practices and financial statement presentations and any significant changes as suggested by the independent auditor, internal auditor or management.
8. To prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement.
9. Prior to the annual filing of the Company's Form 10-K, to review a report from the independent auditor on: (i) critical accounting policies and practices to be used; (ii) critical audit matters arising from the current period audit; (iii) alternative treatments of financial information within GAAP that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and (iv) other material written communications between the independent auditor and management, such as any "management" letter or schedule of unadjusted differences.
10. To review and discuss earnings press releases, including the use of "adjusted" non-GAAP financial information, and financial information and earnings guidance provided to analysts and rating agencies, which may consist of a discussion of the types of information to be disclosed and the type of presentation to be made and need not be done in advance of any such earnings press release or earnings guidance.

B. Internal Control

1. To review and discuss with management and the independent auditor management's report on internal control over financial reporting and the independent auditor's attestation of the Company's internal control over financial reporting prior to the filing of the Company's Form 10-K.
2. To review and discuss with management, the independent auditor and the Company's internal audit department significant issues as to the adequacy of the Company's internal controls, including any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any significant changes in internal controls reported to the Committee by the independent auditor or management.
3. To review and discuss with management, the independent auditor and the Company's internal audit department any fraud (regardless of materiality) involving management or other employees having a significant role in internal control over financial reporting.

C. Internal Audit

1. To review and concur with the Company's Chief Financial Officer in the appointment, appraisal, replacement, reassignment or dismissal of the senior officer responsible for the internal audit function.
2. To meet with the senior officer responsible for the internal audit function no less than once per year to: (i) review and discuss the internal audit function's scope, staffing, training/development, budget and audit schedule, including the risk assessment upon which the audit schedule was developed, as well as plans for reviews of the Company's information systems, procedures and controls; and (ii) review and approve the internal audit plan and any significant subsequent changes to the plan, the results of internal audit activities, including the independence, objectivity and qualifications of the internal audit staff, and any reports to management and management's response to those reports.

D. Independent Auditor

1. To be directly and ultimately responsible for the appointment, compensation, retention and oversight of the work of the Company's independent auditor (including reviewing any significant disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, with such independent auditor reporting directly to the Committee.
2. To discuss with the independent auditor the matters required to be discussed by PCAOB Auditing Standards relating to the conduct of the audit.
3. To 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; and to review and discuss with the Company's independent auditor the auditor's evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.
4. To consider whether the provision of permitted non-audit services is permissible and compatible with maintaining the independent auditor's independence.
5. To conduct an annual evaluation of the qualification, performance and independence of the independent auditor, including a review and evaluation of the performance of the lead audit partner.
6. To review the scope and general extent of the independent auditor's audit examination prior to the annual audit, taking into account the aforementioned annual evaluation of the qualification, performance and independence of the independent auditor, including the degree of audit coordination and overall audit coverage. After the Committee and the independent auditor have established their understandings of the terms of the audit engagement, the auditor must document the terms in an engagement letter, which must be agreed to by the Committee and executed on behalf of the Company by the Chief Financial Officer or the Chief Accounting Officer.
7. To regularly review with the independent auditor any problems or difficulties the auditor may have encountered in the course of the audit work and management's response, including: (i) the responsibilities, budget and staffing of the Company's internal audit function; (ii) any restrictions on the scope of activities or access to required information, and any significant

disagreements with management; (iii) any accounting adjustments that were noted or proposed by the auditor but were not made by the Company; (iv) any communications between the audit team and the independent auditor's national office concerning material auditing or accounting issues; and (v) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company.

8. To pre-approve all engagements related to audit, review and attest reports required under the securities laws and all other engagements permissible under the Exchange Act, subject to such exception with respect to such other engagements as may be provided under the Exchange Act, for services to be performed for the Company by its independent auditor, including, in both cases, the fees and terms. The Chair of the Committee may, in accordance with the procedures for pre-approval approved by the Committee (and any de minimis exceptions permitted by applicable law), grant pre-approval of audit and permitted non-audit services, provided the Chair's pre-approval decisions shall be presented to the full Committee at its next scheduled meeting.
9. To set clear policies for hiring current or former employees of the independent auditor in accordance with applicable law.
10. At least annually, to obtain and review a report from the 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, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor, and any steps taken to address any such issues; and (iii) relationships between the independent auditor and the Company or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the independent auditor's independence in order to assess the auditor's independence.
11. To review and discuss annually with the independent auditor all relationships the auditor has with the Company to determine the auditor's independence.
12. To obtain any other reports, and at such frequency, as required by applicable law or the standards of the PCAOB.
13. To ensure the regular rotation of the lead audit partner in accordance with applicable law and to consider whether there should be regular rotation of the independent audit firm.

E. Legal, Compliance and Risk

1. To oversee the Company's compliance program with respect to legal and regulatory requirements, including the Company's Code of Business Conduct and Ethics and the Company's policies and procedures for monitoring compliance; and at least annually, meet to review the implementation and effectiveness of the Company's compliance program with the Company's Chief Executive Officer, who shall have the authority to communicate directly to the Committee, promptly, about actual and alleged violation of law or the Company's Code of Business Conduct and Ethics, including any matters involving criminal or potential criminal activity, and any legal matters that may have a material impact on the Company's financial statements, accounting policies, compliance with applicable laws and regulations and any material reports or inquiries received from regulators or governmental agencies.
2. To establish procedures for the receipt, retention and treatment of complaints received by the Company regarding: (i) accounting, internal accounting controls, auditing and federal securities law matters; and (ii) the confidential, anonymous submission of concerns by employees regarding accounting, internal accounting controls, auditing and federal securities law matters.

The Committee shall review any such complaints, and shall receive reports regarding the investigation of such complaints.

3. To discuss and review the Company's policies and guidelines with respect to risk assessment and risk management, and discuss with management the Company's major financial and other risk exposures and the steps management has taken to monitor and control such exposures. To the extent the Board has delegated to another Board committee responsibility for the review of risk assessment and risk management policies relating to a particular area or item, the Committee shall discuss and review such processes in a general manner.
4. In accordance with the Board's Related Party Transactions Policy, to review and approve Related Party Transactions (as defined in such policy), including any related person transactions in which the Company is a participant and for which disclosure would be required under Item 404(a) of Regulation S-K, and annually review and assess the adequacy of such policy and recommend any appropriate changes to the Board.
5. To review any requested waivers by officers or directors of the Company's Code of Business Conduct and Ethics and recommend to the Board whether a particular waiver should be granted.
6. Pursuant to the Board's delegation of duties to this Committee, to review, on a quarterly basis, and determine whether to approve any proposed transactions and waiver requests and make any necessary determinations required by the Board under the Company's organizational documents and rights plans, if applicable, relating to the Company's state and federal net operating losses, Section 382 of the Internal Revenue Code, as amended, and other tax attributes.

Committee Performance Evaluation

The Committee shall evaluate its performance on an annual basis. The Chair of the Committee shall report the Committee's conclusions to the Board and may make recommendations for improvement to the Board.

Resources and Authority of the Committee

The Committee may, in its sole discretion, retain or obtain the advice of outside legal counsel or other external advisers (each, a "Committee Adviser"). The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any Committee Adviser retained by the Committee. The Committee shall not be required to implement or act consistently with the advice or recommendations of any Committee Adviser, and the authority granted in this Charter to the Committee shall not affect the ability or obligation of the Committee to exercise its own judgment in fulfillment of its duties under this Charter. Except as explicitly prohibited by this Charter, the NYSE listing standards or applicable law, the Committee may also solicit input from any directors, officers or employees of the Company, and may request that any officer or other employee of the Company, the Company's outside counsel or any other person, meet with any members of, or Committee Advisers to, the Committee. The Committee shall have full access to all books, records, facilities and personnel of the Company.

Funding

The Committee shall have the authority to determine the appropriate funding (which shall be supplied by the Company at the request of the Committee) for the payment of compensation to the Company's independent auditor, any other accounting firm engaged to perform services for the Company and any Committee Adviser engaged by the Committee, and for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Delegation

The Committee may, by resolution passed by a majority of the Committee, designate one or more subcommittees, each subcommittee to consist of one or more members of the Committee. Any such subcommittee to the extent provided in the resolutions of the Committee, and to the extent not limited by applicable law or NYSE listing standards, shall have and may exercise all the powers and authority of the Committee. Each subcommittee shall have such name as may be determined from time to time by resolution adopted by the Committee. Each subcommittee shall keep regular minutes of its meetings and report the same to the Committee or the Board as appropriate.

Miscellaneous

The Committee shall also carry out such other duties that may be delegated to it by the Board from time to time. Nothing in this Charter shall be deemed to amend the provisions of the Bylaws of the Company with respect to this Committee or other committees of the Board absent a separate resolution of the Board expressly amending the Bylaws.

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