

MASTEC, INC.

AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

AMENDED AND RESTATED CHARTER

(March 2024)

1. PURPOSE

The Audit Committee (the “Committee”) of the Board of Directors of MasTec, Inc. (the “Company”) shall assist the Board of Directors (the “Board”) in fulfilling its oversight responsibilities with respect to: (i) the integrity of the financial reports and other financial information provided by the Company to the public or any governmental body; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the Company’s systems of internal controls regarding finance, accounting and legal compliance; (iv) the qualifications and independence of the Company’s independent auditors; (v) the performance of the Company’s internal audit function and independent auditors; (vi) the Company’s auditing, accounting, and financial reporting processes generally; and (vii) the performance of such other functions as the Board may assign from time to time. To this end, the Committee will maintain free and open communication with the Board, the independent auditors, the Company’s internal auditor and any other person responsible for the financial management of the Company. The Committee will also prepare an audit committee report as required by the rules of the Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement. Consistent with its functions, the Committee will encourage continuous improvement of, and will foster adherence to, the Company’s policies, procedures and practices at all levels.

The Committee will primarily fulfill its responsibilities by carrying out the activities enumerated in Section 5 of this Charter.

As an oversight body, the Committee does not have responsibility for day-to-day operations and financial reporting. It is not the responsibility of the Committee to plan or conduct audits or to determine that the Corporation’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles; rather, this is the responsibility of management and the independent auditors.

2. COMPOSITION AND ORGANIZATION

The Committee will consist of three or more directors, each of whom must be independent as determined in accordance with the standards set forth in the Company’s Board of Directors’ Governance Principles. Members of the Committee (“Members”) shall be appointed by the Board and, unless otherwise directed by the Board, shall serve one-year terms. Members may be removed by the Board at any time with or without cause. Upon the removal or resignation of a Member, the Board may appoint a successor to serve the remainder of the unexpired term. The Board will appoint one Member of the Committee as chairperson. If the Board fails to appoint a chairperson, the Committee will appoint one Member of the Committee as chairperson. The Committee shall have the power to create subcommittees with such powers as the Committee shall from time to time confer.

3. QUALIFICATIONS

Each Member must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement. No director may serve as a Member of the Committee if such director serves on the audit committees of more than two other public companies unless the Nominating and Governance Committee and the Board determine that such simultaneous service would not impair the ability of such director to effectively serve on the Committee and such determination is disclosed on or through the Company's website or in the Company's annual proxy statement. Accordingly:

- “ each Member of the Committee shall be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee; and
- “ at least one Member of the Committee must have accounting or related financial management expertise, as the Board interprets such qualification in its business judgment, in order to meet the requirements as an “Audit Committee Financial Expert” as defined by the SEC.

4. MEETINGS

The Committee will meet at least four times annually and more frequently as circumstances dictate. The Committee chairperson will establish the agenda for each Committee meeting. As part of its job to foster open communication, the Committee will meet at least quarterly with management, the internal auditor and the independent auditors in separate executive sessions to discuss any matters that the Committee or any of these groups believe should be discussed privately. In addition, the Committee will meet with the independent auditors and management quarterly to review the Company's financial statements, consistent with Section 5 below.

5. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties the Committee will:

1. *Document / Report Review*
 - (a) Review this Charter at least annually, update this Charter as necessary and ensure that this Charter is posted on the Company's website.
 - (b) Review any material financial reports or other financial information submitted to any governmental body, or the public, including any certification, report, opinion, or review rendered by the independent auditors.
 - (c) Review the regular internal reports to management prepared by the internal auditing department and management's response.

- (d) Review with financial management and the independent auditors each Form 10-Q and Form 10-K prior to its filing.
- (e) Obtain and review, at least annually, a report by the independent auditors describing: (i) the independent auditors' internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, 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 auditors, and any steps taken to deal with any such issues and (iii) (to assess the auditor's independence) all relationships between the independent auditor and the Company. (f) Review a formal written statement submitted by the independent auditors to the Company at least annually which delineates all relationships between the independent auditors and their related entities and the Company, consistent with all applicable standards for independence.
- (g) Review a report of the independent auditors prior to the filing of the Form 10-K or the release of any audited financial statements of the Company with respect to:
 - (i) all critical accounting policies and practices used;
 - (ii) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
 - (iii) other material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences.
- (h) Review with management, including both the Chief Executive Officer and Chief Financial Officer: (i) on a quarterly basis, the report of the Disclosure Controls Committee (if the Company has such Committee in place) or management's assessment of the adequacy of the Company's disclosure controls and procedures and the effectiveness of the Company's internal control over financial reporting, and (ii) on an annual basis, the internal control report to be filed with the Company's annual report on Form 10-K.
- (i) Recommend to the Board that the audited financial statements and the MD&A be included in the Form 10-K and whether the Form 10-K should be filed with the SEC and prepare (or cause to be prepared) the report of the Committee to be included in the Company's annual proxy statement.

2. *Independent Auditors and Other Advisors*

- (a) Have sole authority, without Board action but subject to ratification by the Company's shareholders of the selection of the independent auditors, to select, retain and hire the independent auditors, considering independence and effectiveness. On an annual basis, the Committee should review and discuss with the independent auditors all relationships the independent auditors and their related entities have with the Company to determine the independent auditors' objectivity and independence, consistent with all applicable standards for such objectivity and independence.
- (b) Have sole authority, without Board action, to approve the independent auditors' fees.
- (c) Have sole authority, without Board action, to approve all audit and non-audit services provided by the independent auditors, prior to the Company's receipt of such services. All approved non-audit services shall be disclosed in the Company's proxy statement.
- (d) Review and evaluate the qualifications, performance and independence of the independent auditors; assure the regular rotation of the lead audit partner at the Company's independent auditors; and when circumstances warrant, discharge the independent auditors. The independent auditors will be accountable to the Board and the Committee, as representatives of the shareholders of the Company.
- (e) Review and discuss with the Company's independent auditors (1) the auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (2) the overall audit strategy, (3) the scope and timing of the annual audit, (4) any significant risks identified during the auditors' risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.
- (f) Periodically consult with the independent auditors out of the presence of management regarding internal controls and the fairness and accuracy of the Company's financial statements.
- (g) Have sole authority, without Board action, to set clear hiring policies for employees or former employees of the independent auditors, including the requirement that no person be hired as Chief Executive Officer, Chief Financial Officer, Controller, Chief Accounting Officer or any other financial reporting oversight role if such person was employed by the independent auditors and participated in any capacity in the audit of the Company during the one year period preceding the date of initiation of such audit.
- (h) Have sole authority, without Board action, to hire and determine the fees and other retention terms for legal, accounting and other advisors to the Committee as it sees fit.

3. *Financial Reporting Processes*

- (a) Meet to review and discuss the annual audited financial statements and quarterly financial statements with management, the internal auditor and the independent auditors, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operation," ("MD&A") as well as the Company's disclosures using or regarding pro forma and Non-GAAP financial measures contained in registration statements and reports filed with or furnished to the SEC and other external communications.
- (b) Review and discuss with the independent auditors any matters required to be discussed by the applicable requirements of the SEC.
- (c) Discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.
- (d) In consultation with the independent auditors and the internal auditor, review the integrity of the Company's internal and external financial reporting processes.
- (e) Consider the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.
- (f) Consider and approve, if appropriate, material changes to the Company's accounting principles and practices as suggested by the independent auditors, management or the internal auditing department.

4. *Process Improvement*

- (a) Establish regular and separate systems of reporting to the Committee by each of management, the independent auditors and the internal auditor regarding any significant judgments made in management's preparation of the quarterly and annual financial statements and the view of each as to appropriateness of such judgments.
- (b) Following completion of the annual audit, review separately with each of management, the independent auditors and the internal auditing department any problems or difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information, and management's response to the problems or difficulties. Review any significant disagreement between management and the independent auditors or the internal auditing department in connection with the preparation of the financial statements.
- (c) Review with the independent auditors, the internal auditing department and management the extent to which changes or improvements in financial

or accounting practices, as approved by the Committee, have been implemented.

- (d) Report to the Board on a regular basis and forward copies of the minutes of all meetings to the Board.
- (e) Establish procedures for: (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or audit matters; (ii) the confidential anonymous submission by employees of concerns regarding accounting or auditing matters; and monitor and oversee the processes set forth in the immediately preceding clauses (i) and (ii).
- (f) Annually review and evaluate the performance of the Committee.

5. *Legal Compliance*

- (a) Review, with the Company's counsel any legal matter that could have a significant impact on the Company's financial statements and compliance programs and policies.
- (b) Review and discuss the risks faced by the Company and Company's risk assessment and risk management policies, processes and disclosures, including without limitation, enterprise risk, including, without limitation, risks related to climate matters, information technology and cyber security, including with respect to protection of the Company's information technology systems and sensitive information, including personally identifiable information, as well as ensuring that the Company has processes in place to identify, evaluate, manage and mitigate cybersecurity risks and incidents.
- (c) Review and approve all related person transactions under Item 404 of Regulation S-K (i.e. generally all transactions in which the Company is a participant and the amounts exceed \$120,000, and in which an executive officer, director, 5% or more beneficial owner of the Company's common stock or an immediate family member of any of these related persons has or will have a direct or indirect material interest).
- (d) Perform any other activities consistent with this Charter, the Company's Amended and Restated Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.

6. *Internal Audit Department*

- (a) Have sole authority, without Board action, to select, hire and dismiss the head of internal audit and internal auditors, considering independence and effectiveness. On an annual basis, the Committee should review and discuss with the internal audit department its objectivity and independence.

- (b) Have sole authority, without Board action, to approve the internal audit department's budget and expenses.
- (c) Review activities, organizational structure, and qualifications of the internal audit department.
- (d) Have sole authority, without Board action, to approve the internal audit plan.
- (e) Periodically consult with the internal audit department out of the presence of management about internal controls and the fullness and accuracy of the Company's financial statements.
- (f) Have sole authority over the internal audit department.