ALAMO GROUP INC.
AUDIT COMMITTEE CHARTER

I. Purpose

This Charter governs the operations of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Alamo Group Inc. (the "Company"). The primary objectives of the Committee are to:

(a) Represent and assist the Board in discharging its oversight responsibility relating to: (i) the accounting, reporting, and financial practices of the Company and its subsidiaries, including the integrity of the Company's financial statements; (ii) the surveillance of administration and financial controls and the Company's compliance with legal and regulatory requirements; (iii) the outside auditor's qualifications and independence; and (iv) the performance of the Company's internal audit function and the Company's outside auditor; and

(b) Prepare the disclosure required by Item 407(d)(3)(i) of Regulation S-K.

II. Organization

The Committee will obtain Board approval of this Charter and will review and reassess its Charter at least annually and recommend any proposed changes to the Board for approval.

The Committee shall be appointed by the Board. The Committee shall consist of at least three members, each of whom shall satisfy the applicable independence requirements of the Company and the New York Stock Exchange, the Securities Exchange Act of 1934 and the rules and guidance of the Securities and Exchange Commission. The Board shall designate one member as chairperson or delegate the authority to designate a chairperson to the Committee.

Each member of the Committee must be financially literate and at least one member must have accounting or related financial management expertise, as determined by the Board. In addition, at least one member of the Committee shall be an "audit committee financial expert," as determined by the Board in accordance with Securities and Exchange Commission rules.

The Committee shall meet at least four times per year, either in person or telephonically, and at such times and places as the Committee shall determine. The majority of the members of the Committee shall constitute a quorum. Periodically, the Committee shall meet separately in executive session with each of management, the principal internal auditor of the Company, and the outside auditor. The Committee shall report regularly to the full Board with respect to its activities.

III. Goals and Responsibilities

Among its specific duties and responsibilities, the Committee shall:

(a) Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention and oversight of the work of the outside auditor and 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, including resolution of disagreements between management and the outside auditor regarding accounting or financial reporting. In this regard, the Committee shall appoint and retain, subject to ratification by the Company's stockholders, compensate, evaluate, and terminate, when appropriate, the outside auditor, which shall report directly to the Committee.

(b) Obtain and review, at least annually, a report by the outside auditor describing: the outside auditor's internal quality-control procedures and 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 one or more independent audits carried out by the outside auditing firm, and any steps taken to deal with any such issues.

(c) Approve in advance all audit services to be provided by the outside auditor. (By approving the audit engagement, an audit service within the scope of the engagement shall be deemed to have been pre-approved.)

(d) Establish a process for the engagement of the outside auditor to provide audit and permissible non-audit services, which shall include pre-approval of all permissible non-audit services to be provided by the outside auditor.

(e) Consider, at least annually, the independence of the outside auditor, including whether the outside auditor's performance of permissible non-audit services is compatible with the auditor's independence, and obtain and review a report by the outside auditor describing any relationships between the outside auditor and the Company or any other relationships that may adversely affect the independence of the auditor.

(f) Review and discuss regularly with the outside auditor: (i) the scope of the audit, the results of the annual audit examination by the auditor, any difficulties the auditor encountered in the course of their audit work (including any restrictions on the scope of the outside auditor's activities or on access to requested information) and management's response thereto, and any significant disagreements with management; (ii) the responsibilities, budget and staffing of the Company's internal audit function; and (iii) any reports of the outside auditor with respect to interim periods.

(g) Review and discuss with management and the outside auditor the annual audited and quarterly financial statements of the Company, including: (i) an analysis of the auditor's judgment as to the quality of the Company's accounting principles, setting forth significant financial reporting issues and judgments made in connection with the

preparation of the financial statements; (ii) the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," including accounting policies that may be regarded as critical; (iii) major issues regarding the Company's accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (iv) analyses prepared by management and/or the outside auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements; (v) the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements; (vi) the effect of any critical audit matters; and (vii) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma," or "adjusted" non-GAAP, information), as well as review any financial information and earnings guidance provided to analysts and rating agencies.

(h) Recommend to the Board based on the review and discussion described in paragraphs (e) - (g) above, whether the financial statements should be included in the Annual Report on Form 10-K and the Quarterly 10-Qs.

(i) Review and discuss the adequacy and effectiveness of the Company's internal controls, including any significant deficiencies in internal controls and significant changes in such controls reported to the Committee by the outside auditor or management.

(j) Review and discuss the adequacy and effectiveness of the Company's disclosure controls and procedures and management reports thereon.

(k) Review and approve with the principal internal auditor of the Company the scope and results of the internal audit program, including the responsibilities, budget and staffing of the Company's internal audit function.

(l) Review and approve earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies.

(m) Review and discuss the Company's policies with respect to risk assessment and risk management, and discuss with management periodically the Company's guidelines and policies that govern the process for risk assessment and risk management. For example, this discussion should include the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

(n) Oversee the Company's compliance systems with respect to legal and regulatory requirements, review the Company's Code of Business Conduct and Ethics and monitor compliance with such Code.

(o) Establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls and auditing matters, including procedures for confidential, anonymous submission of concerns by employees regarding accounting and auditing matters, and periodically review these procedures and all complaints received by the Company regarding accounting, internal controls or auditing matters with management and the Company's internal auditors.

(p) Periodically review and evaluate the Company's policies and programs for identifying cybersecurity risks (including relating to the adoption, use and development of artificial intelligence in financial statement creation, analysis, and control testing).

(q) Set policies for the Company with respect to hiring current and former employees of the outside auditor.

(r) Review and evaluate annually the qualifications, performance and independence of the outside auditor, including a review and evaluation of the lead partner of the outside auditor and assure regular rotation of the lead audit partner as required by law. To that effect the Committee shall take into account the opinions of management and the Company's internal auditors. In addition, the Committee shall consider, as appropriate, the rotation of the outside auditor. The Committee will provide its conclusions to the Board.

IV. Performance Evaluation

The Committee shall evaluate on an annual basis its performance under this Charter. In conducting this review, the Committee shall evaluate whether this Charter appropriately addresses the matters that are or should be within its scope.

The Committee shall deliver to the Board a verbal report of this evaluation, including any recommended amendments to this Charter and any recommended changes to the Company's or the Board's policies or procedures addressed by this Charter.

V. Committee Resources

The Committee shall have the authority to conduct studies or authorize investigations into matters within the Committee's scope of responsibilities and may retain such outside counsel, accountants, experts and other advisors as it determines appropriate to assist the Committee in the performance of its functions and shall receive appropriate funding, as determined by the Committee, from the Company for payment of compensation to any such advisors. The Company shall also provide for appropriate funding for the payment of (i) compensation to the outside auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services or other permitted services for the Company; and (ii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties and responsibilities.

NOTE: Rule 10A-3(E)(4) under the Exchange Act requires an audit committee to have authority to engage independent counsel and other advisers as it determines necessary to carry out its duties.

Reviewed October 29, 2026