

**AMENDED AND RESTATED CHARTER OF THE AUDIT COMMITTEE
OF THE BOARDS OF DIRECTORS OF CMS ENERGY CORPORATION AND
CONSUMERS ENERGY COMPANY (the “Corporation”)***

***As Amended and Restated January 30, 2025**

Purpose and Responsibilities

The purpose of the Audit Committee (the “Committee”) is to:

- Assist the Board of Directors (the “Board”) in its oversight of the:
 - integrity of the Corporation’s financial statements;
 - performance of the Corporation’s internal audit function and independent auditors;
 - independent auditor’s qualifications and independence;
 - compliance with applicable legal and regulatory requirements; and
- Prepare the audit committee report required by the Securities and Exchange Commission (“SEC”) to be included in the annual proxy statement.

Limitation of Authority

While the Committee has the responsibilities set forth in this Charter, it is not the duty 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, applicable rules and regulations. These are the responsibilities of management and the independent auditor.

The following duties and responsibilities are set forth as a guide with the understanding that the Committee may modify them as appropriate.

Independent Auditor

The Committee will:

- Be responsible for the appointment (subject, if applicable, to shareholder ratification), termination, compensation and oversight of the work of the independent auditor, including resolution of 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 Corporation. The independent auditor will report directly to the Committee.
- Preapprove all audit and allowable non-audit services provided by the independent auditor and will approve all fees for such services. The Committee delegates to its Chair authority to approve permitted services, provided that the Chair reports any such decisions to the Committee at its next scheduled meeting.
- Meet with the independent auditor prior to the audit to review the planning and staffing of the audit as well as compliance with appropriate audit standards.

- Discuss with the independent auditor the matters required to be discussed under the standards of the PCAOB.
- Review regular reports from the independent auditor on the Corporation's critical accounting policies and practices, and all alternative accounting treatments permitted by generally accepted accounting principles.
- At least annually, obtain and review the report by the independent auditor describing:
 - the Corporation's internal quality control procedures;
 - the firm'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, with respect to one or more independent audits carried out by the firm, and any steps taken to deal with any such issues;
 - all relationships between the independent auditor and the Corporation to assess the auditor's independence with respect to the Corporation; and
 - the independent auditor's required communications contained within the PCAOB standards.
- Discuss such reports with the independent auditor, consider whether the provision of non-audit services is compatible with maintaining the auditor's independence and, take such appropriate action as it deems necessary to satisfy itself of the qualifications, performance and independence of the auditor.
- Review the experience and qualifications of the senior members of the independent auditor's team, including an annual review of the lead partner, and review whether the Corporation's hiring policies for partners or employees or former partners or employees of the independent auditor, along with all applicable partner and auditor rotation requirements, comply with SEC requirements and stock exchange listing standards.

Internal Audit

The Committee will:

- Review and approve the organization of the internal audit function, including the respective responsibilities of any outside auditing firm performing internal audit functions and of officers and employees of the Corporation performing such functions (collectively, the "Internal Audit Function").
- Not less than annually, review the effectiveness of the Internal Audit Function as a whole and recommend changes, if needed.
- Select, review and approve the terms of engagement with any outside auditing firm hired to perform any Internal Audit Function and not less than annually, review the effectiveness of such firm, including the qualifications of its employees, and determine whether the engagement should be continued or terminated.
- At least annually, review an auditing plan for a three-year period.
- Annually, approve the plan (including responsibilities, budget and staffing) for at least the current year and periodically monitor performance under the plan.
- Require management to consult the Chair, before the appointment or removal of a supervisor of the Corporation's employees, if any, participating in the Internal Audit Function, in order for the Committee to approve the responsibilities and the reporting relationship of such supervisor.

- Review all significant reports of the Internal Audit Function and summary reports to management and management's responses.
- Review any problems or difficulties the Internal Audit Function may have encountered or any restrictions on the scope of audit activities.
- Consider the extent to which the planned audit scopes of the Internal Audit Function and the independent auditor can be relied on to identify 1) material weaknesses or significant deficiencies in internal controls or 2) fraud.

Internal Controls

The Committee will:

- Review management's assessment of the effectiveness of financial reporting internal controls as of the end of the most recent fiscal year and the independent auditor's attestation report on management's assertion, all as required by Section 404 of the Sarbanes-Oxley Act of 2002 and the regulations of the SEC.
- Discuss with management, the auditors performing the Internal Audit Function, and the independent auditor, the adequacy and effectiveness of the accounting and financial reporting internal controls, including the Corporation's policies and procedures to assess, monitor, and manage financial and business risk, and compliance programs.

Public Reporting

The Committee will:

- Prior to release, review and discuss earnings press releases, including the nature, and impact, of non-Generally Accepted Accounting Principles (Non-GAAP) adjustments to reported earnings, as well as the financial information and earnings guidance provided to analysts and rating agencies.
- Review and discuss the Corporation's audited financial statements and interim financial statements with management and the independent auditor, including reviewing the Corporation's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Corporation's Annual Report on Form 10-K (and in the annual report to shareholders, if applicable) and Quarterly Report on Form 10-Q.
- Recommend to the Board that the audited financial statements be included in the Corporation's SEC filings.
- Review other matters required to be communicated to the Committee by the independent auditor under generally accepted auditing standards.
- Prepare its report to be included in the Corporation's annual proxy statement, as required by SEC regulations.
- Approve, for inclusion in the Corporation's proxy statement, the recommendations for the appointment of the independent auditor.

Compliance

The Committee will:

- Establish procedures for the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by the Corporation's employees of concerns regarding questionable accounting or auditing matters.
- Review and investigate any matters pertaining to the integrity of management, including conflicts of interest or adherence to standards of business conduct as required by the policies of the Corporation.
- Conduct, as necessary, investigations into any matters within its scope of responsibility and obtain advice and assistance from outside legal, accounting, or other advisers, if necessary.
- Require the Chief Compliance Officer, Chief Financial Officer, or an executive officer, to promptly notify the Chair of any investigation related to a compliance violation by an officer of the Corporation or any new investigation with the highest severity rating.
- Receive reports, at least annually, from the Chief Compliance Officer concerning the Corporation's compliance and ethics programs and issues, and provide guidance to, and receive advice and counsel from, as appropriate, the Chief Compliance Officer.
- Review and preapprove any related party transactions as required by the Codes of Conduct.
- Approve any waiver of the Codes of Conduct for directors or executive officers and any such waiver will be promptly disclosed as required by law or stock exchange regulation.
- Receive updates, either verbally or in writing, from the General Counsel, as needed, of legal matters that may have a material impact on the financial statements of the Corporation, its compliance policies and any material reports or inquiries received from regulators or governmental agencies.

Risk

The Committee will:

- Consider risks associated with the Corporation's operating and financial activities (enterprise risk management) which have an impact on its financial and other disclosure reporting.
- Recommend specific topics appropriate for review with the full Board from time to time, which may be in addition to the annual report on risk management provided for as a regular agenda item of the Board.
- From time to time, as determined by the Committee, receive reports from the Executive Director for Risk; review the corporate risk policy, risk management programs and activities and approve any non-administrative changes to the corporate risk policy; and meet with such other members of management and outside auditors as deemed prudent.
- As specifically designated by the Board, review, at least annually, management's proposed types of swap transactions which meet the end-user exception requirements under law and CFTC rules for which the Corporation will seek election of the end-user exception under CFTC rules.
- Have full power and authority relating to approval or denial of the Corporation's use of the end-user exception.

Miscellaneous

The Committee will:

- Have all members be independent, as defined by the SEC rules and the requirements set out by the NYSE.
- Have at least one member be an “audit committee financial expert,” as defined by the SEC regulations.
- Have all members be financially literate.
- Meet at least quarterly.
- Have at least three members.
- At its discretion, invite officers and employees of the Corporation, auditors performing the Internal Audit Function, and the independent auditor to attend meetings of the Committee.
- Meet periodically in separate executive sessions with management (such as the Chief Financial Officer, the Chief Compliance Officer, the General Counsel, the Executive Director for risk) as deemed prudent.
- Meet at least quarterly with the internal auditors and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate.
- Determine and provide for appropriate funding for payment of: 1) compensation to the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation; 2) compensation to any independent counsel or advisors that the Committee chooses to engage; and 3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
- Review and assess the adequacy of the charter annually.
- Conduct an annual performance evaluation.

Additional Information

Certain information common to the operations and responsibilities of all Board Committees are included in the Corporation’s Corporate Governance Principles, which are incorporated in this Charter by reference.