Audit Committee Charter

Membership, Meetings and Compensation

The Audit Committee (the "Audit Committee") of the Board of Directors (the "Board") of Unitil Corporation (the "Company") shall be appointed by the Board annually and shall consist of three (3) or more independent, non-employee members of the Board. The members of the Audit Committee are subject to removal at any time by a majority of the Board. Any vacancy may be filled by the Board. The members of the Audit Committee shall meet the independence and financial literacy requirements of the New York Stock Exchange, the rules of the Securities and Exchange Commission, and all other applicable laws and regulations. Under these requirements, each member of the Audit Committee shall be free from any relationship that would interfere with the exercise of independent judgment as a member of the Audit Committee.

The Audit Committee shall keep regular minutes of its proceedings and report the same to the Board when required. Unless otherwise determined by the Board, the Audit Committee may appoint a chair and a secretary and such other officers of the Audit Committee as it may deem advisable, and may determine (a) the time and place of each meeting thereof, (b) the notice of meetings to be given to members and (c) all other procedural questions which may arise in connection with the work of the Audit Committee.

The Audit Committee generally shall meet at least four times a year in order to fulfill its responsibilities. Additional meetings may be scheduled as needed. The Audit Committee may request members of management or others to attend meetings or to provide relevant information. The Audit Committee may meet in executive session, absent all members of management, as the Audit Committee may deem appropriate or necessary in its sole discretion.

The only compensation an Audit Committee member shall receive from the Company is an annual retainer fee for serving on the Board and committees thereof. The Company shall also provide reimbursement for all out-of-pocket expenses incurred in connection with meeting attendance.

Power, Authority, Duties and Responsibilities

The Audit Committee shall represent the Board by discharging its oversight responsibilities with the following power and authority and carrying out the following duties and responsibilities:

A) To be directly responsible for the appointment, compensation and oversight of the work of the Company's independent accountant.

B) To review with management and the independent accountant the accounting principles applied or to be applied in financial reporting, and to review and approve any major policy changes affecting the Company's financial presentation.

C) To review with management, the internal auditor and the independent accountant, the adequacy of the accounting for, and disclosure of, material contingencies in the Company's financial reporting.

D) To discuss with management and the independent accountant any accounting adjustments that were noted or proposed by the independent accountant but were passed.

E) To review the results of the audit engagement with the independent accountant and their report thereon.

F) To ensure the written disclosure and letter has been received from the independent accountant in accordance with the applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountant's communication with the Audit Committee concerning independence.

G) To obtain and review a report from the independent accountant describing i) the firm's internal quality-control review procedures and ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent accountant, 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 accountant, and any steps taken to deal with any such issues. To review and approve, as appropriate, all related person transactions in accordance with established procedures and Securities and Exchange Commission regulations.

H) To review and approve the scope and fees for all non-audit services performed by the Company's independent accountant in accordance with guidelines and rulings issued by the Securities and Exchange Commission.

I) To actively engage in a dialogue with the independent accountant with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountant.

J) To review periodic financial reports (Form 10-Q and Form 10-K) submitted to the Securities and Exchange Commission in advance of the filing deadline and to recommend to the Board of Directors, based on review with management and the independent accountant, whether the most recent year's audited financial statements should be included in the Company's annual report on Form 10-K.

K) To review and discuss the Company's earnings press releases, prior to release.

L) To review and approve the annual internal audit plan and to review internal audit reports and comments on the Company's system of internal controls and compliance therewith.

M) To review and discuss with management, internal auditor and independent accountant the adequacy of the Company's policies and procedures to deter, prevent and detect fraud throughout the organization.

N) Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control the exposures, including the Company's risk assessment and risk management guidelines and policies.

O) To review implementation and/or resolution of previous internal and external audit recommendations.

P) To oversee the Company's Internal Audit function and Manager, Internal Audit[1], including annually reviewing and approving the Internal Audit Plan; reviewing and concurring in the appointment, replacement, reassignment, or dismissal of the Manager, Internal Audit ; providing input on the evaluation of the performance and independence of the Manager, Internal Audit annually; ensuring that the Manager, Internal Audit has direct and unrestricted access to the Committee, including regular private sessions; and confirming that the Internal Audit function is adequately resourced, objective, and free from management influence in the performance of its responsibilities.

Q) To retain special legal, accounting or other consultants to advise the Audit Committee as determined to be necessary or appropriate to discharge its responsibilities.

R) To establish and maintain employee complaint procedures regarding the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing or other matters and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting, auditing or other matters as mandated by legislation and regulatory bodies.

S) To meet periodically with the independent accountant and/or internal auditor to review any matters that the Audit Committee, the independent accountant and/or the internal auditor wish to discuss in executive session.

T) To report activities of the Audit Committee to the Board and make such recommendations and findings concerning any audit or related matters as it deems appropriate.

U) To review and assess the adequacy of the Audit Committee Charter on an annual basis.

V) To prepare annually a Report of the Audit Committee for inclusion in the Company's annual proxy statement.

W) To participate in the annual Board of Directors Self-Evaluation process.

The Audit Committee's powers and authority may be modified at any time by vote of the Board. The existence and activities of the Audit Committee do not alter the traditional roles and responsibilities of the Company's management and the independent accountant with respect to the accounting and internal control functions and financial statement presentation. The Audit Committee may delegate authority to individuals or subcommittees when it is deemed appropriate. However, in delegating authority the Audit Committee shall not absolve itself from the responsibilities it bears under the terms of this Charter.

The Audit Committee shall undertake any other action or exercise such other powers, authority, duties and responsibilities as necessary or appropriate to the discharge of the duties and responsibilities set

[1] The Committee is defining its responsibility to oversee the senior member of the Internal Audit department which is generally expected to be the person in the Manager, Internal Audit role.

forth in this Charter or the Company's Bylaws or otherwise required by the listing standards of the New York Stock Exchange or other applicable laws, rules or regulations, or as shall otherwise be determined by the Board.

Current Charter: Reviewed and Approved October 27, 2026