ENTEGRIS, INC.

CHARTER OF AUDIT AND FINANCE COMMITTEE

PURPOSE

The purpose of the Audit & Finance Committee (the Committee") of the Board of Directors of Entegris, Inc. (the "Company") is to assist the Board of Directors in its oversight of: **(i)** the integrity of the Company's financial statements as well as the Company's financial reporting process and systems of internal controls over financial reporting; **(ii)** the Company's compliance with legal and regulatory requirements, **(iii)** the qualifications and independence of the Company's independent registered public accounting firm (the "Independent Accounting Firm"), and **(iv)** performance of the Company's internal auditing function ("Internal Audit") and the Independent Accounting Firm. In addition the Committee shall provide an avenue of communication among the Independent Accounting Firm, management and the Board of Directors. The Committee shall undertake such additional duties and responsibilities as the Board of Directors from time to time prescribes.

STATEMENT OF PHILOSOPHY

A critical element in the Company's ability to translate its financial performance into sustainable stock market performance to reward its stockholders is the integrity of the Company's financial statements and of the processes used to generate the financial statements. Public companies are now subject to far reaching financial and auditing requirements designed to assure investors' trust in the financial reports issued by public companies. The Board of Directors of the Company believes that it is an organization's own principles and practices, consistently implemented and faithfully followed by its people, which provide the most direct path to achieving a distinctive level of performance and excellence. Further through the Committee the Board of Directors can play an essential oversight role in assuring the integrity of the financial statements and other public reports filed with the Securities and Exchange Commission ("S.E.C."). By engaging in an active discourse with management, Internal Audit and the Independent Accounting Firm concerning financial and S.E.C. reporting processes, internal controls over financial reporting and accounting and financial reporting issues as they may, from time to time arise, the Committee will make a significant contribution to assuring the integrity of the Company's financial statements.

MEMBERSHIP

The Committee's membership shall be determined by the Board of Directors and shall consist of not less that three independent directors. "Independent" shall mean that the director: **[a]** is not an employee of the Company; **[b]** is not an affiliated person of the Company (as that term is defined in S.E.C. rules); **[c]** does not accept any consulting, advisory or other compensatory fee from the Company in any capacity other than as a director of the Company or a member of a committee thereof; **[d]** has no other material relationship with the Company; and [**e]** for the preceding five (5) year period shall not: **[i]** have been an employee of the Company; **[ii]** have been affiliated or employed by the Company's independent registered public accounting firm; **[iii]** be subject to an interlocking directorate whereby such

member is employed by a company on whose compensation committee an executive officer of the Company serves; **[iv]** have an immediate family member who meets any of the conditions set forth in clauses [i] through [iii] above. In addition, the members of the Committee shall meet all other independence standards specified, from time to time, by S.E.C., listing and NASDAQ requirements.

All members of the Committee shall, in the opinion of the Board of Directors, be financially literate and at least one member of the Committee shall be an "audit committee financial expert" as determined by the Board of Directors in compliance with criteria established by the S.E.C.

All members of the Committee shall qualify as a "Non-Employee Director" for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended, (the "'34 Act") and shall satisfy the requirements of "outside directors" for purposes of Section 162(m) of the Internal Revenue Code.

AUTHORITY

Committee members shall be appointed and removed by the full Board of Directors in accordance with the Company's By-Laws.

The Committee shall have the sole authority to retain, supervise and terminate the Independent Accounting Firm and to approve the fees and other terms of retention. The Committee shall have the authority to retain such outside legal, accounting or other advisors, as the Committee may deem appropriate in its sole discretion. The Committee shall have sole authority to approve related fees and retention terms.

ROLES AND RESPONSIBILITIES: The Committee's responsibility is one of oversight. The management of the Company is responsible for the preparation of complete and accurate annual and quarterly consolidated financial statements ("financial statements") in accordance with generally accepted accounting principles in the United States and for maintaining appropriate accounting and financial reporting principles and policies and internal controls designed to assure compliance with accounting standards and laws and regulations. The Independent Accounting Firm is responsible for planning and conducting, in accordance with the standards of the Public Company Accounting Oversight Board, an audit of the Company's annual consolidated financial statements and a review of the Company's quarterly financial statements. The Committee shall have the authority to take any and all acts that it deems necessary to carry out its oversight function, including but not limited to:

1. Financial Reporting and Disclosure Responsibilities:

a. Review and discuss the annual audited financial statements and quarterly financial statements with management and the Independent Accounting Firm, including the disclosures under the caption "Management Discussion and Analysis of Financial Condition and Results of Operations." The Committee shall make a recommendation to the Board

as to whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.

b. Review the Company's financial reporting processes, disclosure and internal controls and procedures, and the process for the CEO and CFO quarterly certifications required by the S.E.C. with respect to financial statements and the Company's disclosure and internal controls and procedures. Such review shall include a consideration of major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and any reports by the CEO and CFO regarding major issues as to the adequacy of the Company's disclosure and internal controls and procedures and any special audit steps adopted in light of identified deficiencies.

c. Review and discuss with management (including the senior internal audit executive) and the Independent Accounting Firm the Company's internal controls report and the Independent Accounting Firm's attestation of the report prior to filing of the Company's Form 10-K.

d. Obtain and periodically review a report from the Independent Accounting Firm, describing **(i)** all critical accounting policies and practices to be used in the financial statements, **(ii)** all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and 2 treatments, and the treatment preferred by the Independent Accounting Firm, and **(iii)** other material written communications between the Independent Accounting Firm and management, such as any management letter or schedule of unadjusted differences. Review any reports on such topics or similar topics prepared by management, including any significant financial reporting issues and judgments made in connection with the preparation of the financial statements. Discuss with the Independent Accounting Firm any material issues raised in such reports.

e. Discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies, provided that such discussions may be done generally (i.e., by discussing the types of information to be disclosed and the type of presentation to be made). The management will review with the Committee earnings press releases prior to issuance.

f. Discuss with management and the Independent Accounting Firm the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, if any, on the Company's financial statements.

2. Responsibilities Relating to the Internal Audit Function:

a. Review the charter, annual plan and scope of work of Internal Audit, including its responsibilities and staffing.

b. Review, as appropriate, the results of internal audits and discuss related significant internal control matters with the Company's internal auditor and Company management.

c. Discuss the adequacy of the Company's internal controls with Internal Audit.

d. Review the appointment and periodically evaluate the performance of the senior internal auditing executive, who shall have direct access to the Committee.

3. Responsibilities Relating to Independent Accounting Firm

a. The Committee is responsible for the appointment, retention, termination, compensation and oversight of the Independent Accounting Firm. The Committee shall also be responsible for the resolution of disagreements between management and the Independent Accounting Firm. The Independent Accounting Firm shall report directly to the Committee.

b. The Committee shall review the scope of the annual audit and services to be provided by the Independent Accounting Firm during the year. It shall pre-approve all auditing services, internal control-related services and permitted non-audit and tax services to be provided to the Company by the Independent Accounting Firm, subject to any exceptions provided by the '34 Act. The Chairman of the Committee may pre-approve any such services according to the procedures approved by the Committee, provided, that any approval by the Chairman must be presented to the Committee at its next meeting.

c. Obtain and review, at least annually, a report from the Independent Accounting Firm describing: **(i)** the Independent Accounting Firm's internal quality-control procedures; **(ii)** any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Accounting 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 Independent Accounting Firm, and any steps taken to deal with any such issues; and **(iii)** all relationships between the Independent Accounting Firm and the Company, including the matters set forth in Independence Standards Board Standard No. 1. Discuss with the Independent Accounting Firm any issues or relationships disclosed in such report that, in the judgment of the Committee, may have an impact on the competence or independence of the Independent Accounting Firm.

d. Discuss with the Independent Accounting Firm the matters required to be discussed pursuant to the Statement on Auditing Standards No. 61, Communication with Audit Committees, as currently in effect, including any audit problems or difficulties encountered in performing the audit and management's response, and disagreements with management.

e. Obtain assurance from the Independent Accounting Firm that the audit was conducted in a manner consistent with Section 10A(b) of the '34 Act.

f. Review and periodically evaluate the performance of the lead audit partner of the Independent Accounting Firm and assure the regular rotation of the lead audit partner and the audit partner responsible for reviewing the audit as required by law.

g. Establish policies for the Company's hiring of employees or former employees of the Independent Accounting Firm who participated in any capacity in the audit of the Company.

4. Risk Management and Compliance Responsibilities

a. Discuss policies and procedures with respect to risk assessment and risk management, the Company's major risk exposures and the steps management has taken to monitor and mitigate such exposures.

b. Review the effectiveness of the system for monitoring compliance with laws, regulations and the Company's business conduct policies and the results of management's investigation and follow-up on any fraudulent acts or accounting irregularities.

c. Periodically obtain reports from management regarding the Company's compliance programs, policies and activities.

d. Review with the Company's General Counsel legal matters that may have a material impact on the consolidated financial statements and any material reports or inquiries received from regulators or governmental agencies regarding compliance.

e. To review and pre-approve, if appropriate, any so-called "related party transaction" required to be disclosed in reports and registration statements filed with the S.E.C. by Item 404(a) of Regulation S-K under the '34 Act.

f. Establish and maintain procedures for **(i)** the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and **(ii)** the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters and/or violations of the Company's Code of Business Ethics or of law. Review periodically with management and Internal Audit these procedures and any significant complaints received.

5. Finance Responsibilities:

a. To review and recommend to the Board of Directors matters related to the capital structure of the Company as well as the Company's total financial strategies, resources, strengths, finance organization's capabilities and staffing.

b. To review banking arrangements, long-range and short-term cash flow and financial strategies and plans, including investments of the Company's cash, and management of the corporate debt structure; review and approve changes to the Company's banking and general treasury resolutions.

c. To review and make recommendations to the full Board of Directors with respect to management proposals concerning equity and debt financing, including the issuance and restructuring of equity and long and short-term debt securities, acquisitions, investments, plans and programs involving the purchase or redemption of the Company's securities and capital expenditures of a major nature.

d. To review and recommend matters related to the Company's dividend policy and any dividend declarations of the Company.

6. Other Responsibilities

a. Annually prepare a report to stockholders for inclusion in the Company's proxy statement for its Annual Meeting of Stockholders as required by the rules of the S.E.C.

b. Review the adequacy of this Charter at least annually and recommend any proposed changes to the Board of Directors for approval.

c. Conduct an annual performance evaluation of the Committee as a part of the Board of directors self-evaluation process.

d. Conduct such other reviews as may from time to time be required by applicable regulations promulgated by the S.E.C. and by the NASDAQ. .

MEETINGS

The Committee shall hold regular quarterly meetings and such other meetings at such frequency as shall be determined by the Committee, subject to the review of the Board of Directors and compliance with applicable S.E.C. or NASDAQ requirements. The Committee shall meet in executive session attended only by Independent directors, from time to time, as determined by the Committee. A majority of the members shall constitute a quorum. A majority of the members present shall decide any matter brought before the Committee.

MINUTES

The Company Secretary shall maintain written minutes of Committee meetings which shall be filed with the minutes of the Board of Directors but may be kept in a separate binder if the Secretary so determines.

REPORTS

The Committee shall report to the Board of Directors regarding its proceedings, determinations, actions and recommendations.