

MillerKnoll, Inc.

Audit Committee Charter – January 2023

Purpose

The primary function of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of MillerKnoll, Inc. (the “Company”) is to assist the Board by overseeing (1) the quality and integrity of the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements, (2) the performance of the Company’s Business Risk group, including the internal audit function, and of the independent auditors, (3) the effectiveness of the Company’s disclosure controls and system of internal controls regarding finance, accounting, legal compliance, and ethics that management and the Board have established, and (4) the Company’s process for identifying and managing significant business risks which could affect the company’s financial results and position, including possible risks relating to data privacy, computerized information controls, and cybersecurity.

The Committee shall provide an open avenue of communication among the independent auditors, financial and senior management, the Business Risk group and the Board of Directors.

Membership

The Committee shall be comprised of three or more members of the Board, each of whom (1) must qualify as an independent director under the listing standards of the Nasdaq, Section 301 of the Sarbanes-Oxley Act, and the rules of the Securities and Exchange Commission, (2) shall be free from any relationship to the Company that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee, and (3) shall not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. All members of the Committee shall meet the Nasdaq requirements to be able to read and understand fundamental financial statements. In addition, at least one member shall have met the Nasdaq standard for financial sophistication. The Board shall attempt to appoint at least one member of the Committee who is an “Audit Committee Financial Expert” under the criteria established by the Securities and Exchange Commission. The members shall be nominated by the Governance & Corporate Responsibility Committee and appointed annually to one-year terms by the Board. The Governance and Corporate Responsibility Committee shall recommend, and the Board shall designate, one member of the Committee as Chair. A member of the Committee shall not simultaneously serve on the audit committee of more than two other public companies.

Meetings and Procedures

Meetings of the Committee shall be subject to the Committee procedure rules set forth in the Company’s Bylaws, rules established by the Board, and its own rules of procedure (including the Committee Calendar and Responsibility Checklist), which shall be consistent with those Bylaws and the following:

1. The Committee shall meet at least four (4) times annually and more frequently as circumstances require. At least four (4) scheduled meetings of the Committee shall include an executive session of the Committee, absent members of management and on such terms and conditions as the Committee may elect. The executive sessions may include meeting with the director of the Business Risk group and the independent auditors in separate executive sessions to discuss any matters that the Committee or the Business Risk group or independent auditors believe should be discussed privately. In addition, the Committee may meet periodically with management without the independent auditors or the Business Risk director.
2. Following each of its meetings, the Committee shall deliver a report (oral or written) on the meeting to the Board, including a description of actions taken by the Committee.
3. Minutes will be prepared for each meeting by a legal resource and will be maintained as a permanent part of corporate records.
4. At least annually, the Committee will review this Charter and recommend any amendments to the Board for approval and will review the Committee Calendar and Responsibility Checklist and approve any appropriate changes.

Responsibilities and Duties

The Company's management is responsible for preparing the Company's financial statements, and the independent auditors are responsible for auditing the Company's financial statements. Consequently, the Committee's role is one of oversight, and the Committee does not provide any expert assurance or certification as to the Company's financial statements or the work of the independent auditors or that of the Business Risk group. However, the independent auditors and director of Business Risk are directly accountable to the Committee. The Committee shall have the following responsibilities and duties:

Documents and Reports

1. Review the Company's annual financial statements and any financial reports submitted to the SEC or to the public, including any report issued by the independent auditors. Review should include any significant deficiencies or material weaknesses identified by management in connection with required quarterly or annual certifications, and any significant changes in internal control over financial reporting and any fraud involving management or other employees who have a significant role in the Company's internal controls.
2. Review the management letter and other reports from the independent auditors, reports issued to the Committee from the Business Risk group, management's responses, and subsequent updates on actions taken.
3. Review the annual report on Form 10-K and recommend approval and signature by the Board.
4. Cause to be prepared and approve the Committee's report to be included in the Company's proxy statement.
5. Review with financial management, the Business Risk group and the independent auditors the quarterly report on Form 10-Q and approve prior to filing.
6. Review and approve quarterly earnings press releases with management prior to dissemination.
7. Discuss with management financial information and review earnings guidance provided to external parties (e.g., analysts and rating agencies), if not previously discussed with the Board.
8. Review management's assessment and report and the independent auditors' attestation and report on the effectiveness of the Company's internal control over financial reporting.

Independent Auditors

1. Appoint, retain or remove, approve the compensation of, and provide oversight of the work of the independent auditors and appoint and approve the compensation of any public accounting firm engaged for the purpose of preparing or issuing an audit report regarding the Company's financial statements, or the Company's internal controls, or performing other audit, review or attest services for the Company, including resolution of disagreements between management and the independent auditors regarding financial reporting. The independent auditors shall report directly to the Committee.
2. On an annual basis, review and evaluate the qualifications and performance of the independent auditors.
3. On an annual basis, receive from the independent auditors a formal written statement delineating all relationships between the independent auditors and the Company, consistent with Public Company Accounting Oversight Board (PCAOB) standards. The Committee will actively engage in a dialog with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors. The Committee will take appropriate action to oversee the independence of the independent auditors.
4. Administer the Company's Audit and Non-Audit Services Pre-Approval Policy.
5. Hold timely discussions with the independent auditors regarding:
 - (a) Significant accounting policies and practices;

- (b) 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 treatments, and the treatment preferred by the independent auditors;
 - (c) Other material written communications between the independent auditors and management, including but not limited to, schedule of unadjusted differences;
 - (d) Any communications between the independent auditors and the audit firm's national office regarding auditing or accounting issues presented by the engagement.
 - (e) Items disclosed by the independent auditor as required in SAS No. 114 or SAS No. 100, including the auditor's judgment as to the quality of the Company's accounting principles, significant reporting issues and management's judgments and accounting estimates made in connection with the preparation of the financial statements;
 - (f) The establishment, documentation, effectiveness, and audit of the Company's internal financial controls required by Sarbanes Oxley Section 404 and the PCAOB; and
 - (g) All other matters required to be discussed by PCAOB Auditing Standards, Rule 2-07 of Regulation S-X of the SEC and other applicable rules and regulations.
6. At least annually, obtain and review a report by the independent auditors describing:
- (a) The firm's internal quality control procedures;
 - (b) Any material issues raised by the most recent internal quality-control review of the firm or by any inquiry or investigation of the firm by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and
 - (c) All relationships between the independent auditors and the Company.

Financial Reporting Processes

1. Review the integrity of the Company's financial reporting process, both internal and external, giving consideration to the disclosure controls, and consultation with management, the independent auditors and the director of Business Risk.
2. Review and discuss significant changes in the Company's procedures concerning internal controls over financial reporting.
3. Consider and approve, as appropriate, material changes to the Company's auditing and accounting principles and practices as suggested by the independent auditors, management or the director of Business Risk.
4. Establish and maintain procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, including procedures necessary to receive and respond to confidential and anonymous submissions by Company employees regarding questionable accounting or auditing matters; and consider risk factors for potential fraudulent financial reporting.
5. Approve the annual cash incentive cash bonus metric(s) calculation under the Annual Executive Incentive Cash Bonus at the end of each year including the actual results and bonus factor.

Business Risk Group/Internal Audit

1. Review the plan, activities, organizational structure and qualifications of the Business Risk group including a periodic review of the department's and the director's performance and approve the appointment of the director.

2. Periodically review any significant difficulties, disagreements with management, or scope restrictions encountered in the course of that group's work.

Legal and Business Risks

1. Review, with the Company's counsel, legal compliance matters.
2. Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements.
3. Monitor the Company's overall control framework to manage compliance with applicable laws and regulations and receive reports and approve actions related to such compliance (e.g., approval of hedging under Dodd-Frank Act and review filing of conflict minerals report).
4. Discuss the Company's process for identifying and managing significant business and financial risk exposures and steps taken by management to control or mitigate those exposures.

Data Privacy and Cyber Matters Risks

1. Review emerging data privacy and cybersecurity developments and threats, the Company's risk relating to cybersecurity, including a review of the state of the Company's cybersecurity, and the Company's strategy to mitigate data protection and cybersecurity risks.

Other

1. Perform an annual self-assessment relative to the Committee's purpose, duties and responsibilities set forth in this Charter.
2. To the extent it deems appropriate, and with or without full Board approval, obtain advice and assistance from outside legal, accounting or other advisors as deemed appropriate to perform its duties and responsibilities.
3. Monitor the development of the Company's insurance programs, except director and officer insurance, and their adequacy to safeguard against extraordinary liabilities and losses.
4. Perform any other activities consistent with this Charter, the Company's Bylaws and governing law and regulations, as the Committee or the Board deems necessary or appropriate.
5. Receive and discuss management's annual IT assessment on the adequacy of the Company's computerized information system controls and related security.
6. Review at least annually management's report on the Company's taxes, including income tax rates.

Funding

The Company shall provide appropriate funding, as determined by the Committee, for payments of:

1. Compensation to any 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;
2. Compensation to any advisors employed by the Committee pursuant to the Charter; and
3. Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.