AUDIT COMMITTEE OF THE BOARD OF DIRECTORS
OF THOR INDUSTRIES, INC. --- CHARTER

As reviewed and approved by the Board of Directors, November 10, 2026

I. PURPOSE

The Audit Committee (the "Audit Committee" or the "Committee") of the Board of Directors (the "Board of Directors" or the "Board") of THOR Industries, Inc. (the "Company") is established by and among the Board of Directors for the primary purpose of assisting the Board in:

- Overseeing the integrity of the Company's financial statements.
- Overseeing the Company's compliance with legal and regulatory requirements.
- Overseeing the independent auditor's qualifications, independence and performance.
- Overseeing the qualifications, independence and performance of the Company's internal audit function.
- Overseeing the Company's system of disclosure controls and procedures, internal controls over financial reporting, risk management and enterprise risk management process, and compliance with ethical standards adopted by the Company.

Consistent with this function, the Audit Committee should encourage continuous improvement of, and should foster adherence to, the Company's policies, procedures, and practices at all levels. The Audit Committee should seek to maintain open communication among the independent auditor, financial and senior management, the internal audit function, and the Board of Directors. The Audit Committee has the authority to obtain advice and assistance from outside legal, accounting, or other advisors as deemed appropriate to perform its duties and responsibilities.

The Company will provide appropriate funding, as determined by the Audit Committee, for compensation to the independent auditor, to any advisors that the Audit Committee chooses to engage, and for payment of ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

The independent auditor is ultimately accountable to the Committee, which has the sole authority to appoint, oversee and, where appropriate, replace the independent auditor. The Committee has direct responsibility for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) in connection with preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Committee.

The Audit Committee will primarily fulfill its responsibilities by carrying out the activities

enumerated in Section III of this Charter. The Audit Committee will report regularly to the Board of Directors regarding the execution of its duties and responsibilities.

While the Committee has the responsibilities and authority set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. It is the responsibility of management and the responsibility of the independent auditor to audit management's conclusions. Nothing contained in this Charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Company or members of the Committee.

II. COMPOSITION AND MEETINGS

The Audit Committee will comprise three or more directors as determined by the Board of Directors. Each Audit Committee member will have no material relationship with the Company (either directly or as a partner, shareholder, or officer of an organization that has a relationship with the Company other than as a Board member), as affirmatively determined by the Board of Directors. All committee members must meet the independence requirements of the New York Stock Exchange and Rule 10A-3(b)(1) under the Securities Exchange Act of 1934, as amended (the "Exchange Act").

All members of the Committee must comply with all financial literacy requirements of the New York Stock Exchange as determined by the Board. At least one member of the Committee shall be an "audit committee financial expert" in compliance with the criteria established by the Securities and Exchange Commission ("SEC"). The existence of such a member, including his or her name and whether or not he or she is independent, will be disclosed in periodic filings as required by the SEC. Committee members are encouraged to enhance their familiarity with finance and accounting by participating in educational programs, including those conducted by the Company or outside consultants.

The members of the Committee will be appointed by the Board, upon the recommendation of the Environmental, Social, Governance and Nominating Committee ("ESG&N Committee"), to serve until their successors are elected. Unless a Chairperson is elected by the full Board, the members of the Committee may designate a Chairperson by majority vote. A Committee member may be removed at any time (with or without cause) by the Board.

If any director serving on the Committee is also serving on the audit committee of three or more other public companies, the Board of Directors must make a determination, as promptly as practicable following the time when the Company first becomes aware of such circumstances and thereafter on a periodic basis but no less frequently than annually, that such simultaneous service does not impair the ability of such director to effectively serve on the Committee, and such determination must be disclosed in the Company's proxy statement issued in connection with the Company's annual meeting of stockholders.

If a member of the Committee ceases to be independent for reasons outside the member's reasonable control, his or her membership on the Committee may, if so permitted under then applicable NYSE rules, continue until the earlier of the Company's next annual meeting of

shareholders or one year from the occurrence of the event that caused the failure to qualify as independent.

The Committee shall meet as often as it determines necessary, but not less frequently than on a quarterly basis. The Committee shall meet at the call of its Chairperson. Each regularly scheduled quarterly meeting will include an executive session of the Committee absent members of management. As part of its responsibility to foster open communication, the Committee will meet periodically with management, the Vice President of Financial Controls and Risk function and the independent auditor in separate executive sessions. In addition, the Committee will meet with the independent auditor and management to discuss the annual audited financial statements and quarterly financial statements, including the Company's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

The Committee may meet by telephone conference call or by any other means permitted by law or the Company's Bylaws. A majority of the members of the Committee shall constitute a quorum. The Committee shall act on the affirmative vote of a majority of members present at a meeting at which a quorum is present. Subject to the Company's Bylaws, the Committee may act by unanimous written consent of all members in lieu of a meeting. The Committee shall determine its own rules and procedures, including designation of a chairperson pro tempore in the absence of the Chairperson, and designation of a secretary. The secretary need not be a member of the Committee and shall attend Committee meetings and prepare minutes. The Committee shall keep written minutes of its meetings, which shall be recorded or filed with the books and records of the Company. Any member of the Board of Directors shall be provided with copies of such Committee minutes if requested.

The Committee may ask members of management, employees, outside counsel, the independent auditors, internal auditors or others whose advice and counsel are relevant to the issues then being considered by the Committee, to attend any meetings and to provide such pertinent information as the Committee may request.

The Chairperson of the Committee shall be responsible for leadership of the Committee, including preparing the agenda, presiding over Committee meetings, making Committee assignments and regularly reporting the Committee's actions to the Board of Directors.

III. RESPONSIBILITIES AND DUTIES

To fulfill its responsibilities and duties, the Audit Committee's policies and procedures should remain flexible to enable the Committee to react to changes in circumstances and conditions so that it can fulfill its oversight responsibilities. In addition to such other duties as the Board of Directors may assign from time to time, the Committee will:

Financial Statement and Disclosure Matters

1. Review and discuss, with management and the independent auditor, the Company's annual audited financial statements, including the Company's specific disclosures made in management's discussion and analysis included in the Company's Annual

Report on Form 10-K (the "Form 10-K"), and recommend to the Board of Directors whether the audited financial statements should be included in the Form 10-K.

2. Review and discuss, with management and the independent auditor, the Company's quarterly financial statements prior to the filing of its Form 10-Q and release of earnings, including the results of the independent auditor's review of the quarterly financial statements.

3. Review the Audit Committee report for inclusion in the Company's annual proxy statement as required by the applicable rules and regulations of the Securities and Exchange Commission.

4. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles, and the judgments of each of management and the independent auditor as to the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.

5. Review and discuss, with management and the independent auditor, any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.

6. Review and discuss, with management and the independent auditor, Management's Annual Report on Internal Control Over Financial Reporting and the independent auditor's attestation of the Company's internal control over financial reporting prior to the filing of the Form 10-K.

7. Review and discuss the reports required to be delivered by the independent auditor pursuant to Section 10A(k) of the Exchange Act regarding:

   - All critical accounting policies and practices to be used;

   - 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 auditor; and

   - Other material written communications between the independent auditor and management, such as any management representation letter or schedule of unadjusted differences.

8. Discuss with management, prior to the release to the public, earnings press releases, including the type and presentation of information, paying particular attention to any pro forma or adjusted non-GAAP information.

9. Discuss with management financial information and earnings guidance, if any, provided to analysts and ratings agencies. Such discussions may be in general terms (i.e., discussion of the types of information to be disclosed and the type of presentations to be made).

10. Review disclosures made to the Committee by the Company's CEO and CFO during the certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.

Oversight of the Company's Relationship with the Independent Auditor

11. Appoint (and recommend that the Board of Directors submit for shareholder ratification, if applicable), retain (and, where appropriate, replace) and oversee the work performed by the independent auditor for the purpose of preparing or issuing an audit report or related work. Approve the scope of the proposed audit for each fiscal year and the fees and other compensation to be paid to the independent auditor therefor. Review the performance of the independent auditor and remove the independent auditor if circumstances warrant. The independent auditor will report directly to the Audit Committee, which has the sole authority to oversee the resolution of disagreements between management and the independent auditor if they arise. The Committee shall discuss with the independent registered public accounting firm the matters required to be communicated to audit committees under applicable requirements of the Public Company Accounting Oversight Board (PCAOB) and the Securities and Exchange Commission, including PCAOB Auditing Standard 1301, *Communications with Audit Committees*, as amended or superseded from time to time. The Committee shall also receive and discuss the written disclosures and letter required by applicable PCAOB requirements regarding the firm's independence, and shall discuss with the firm its independence.

    - In evaluating the independent auditor's qualifications, performance and independence, the Committee should discuss with the independent auditor the independent auditor's independence, take into account the opinions of management and the internal auditors and consider whether the independent auditor's quality controls are sufficient and whether the provision of permitted non-audit services is compatible with maintaining the auditor's independence. The Committee shall present its conclusions with respect to the independent auditor to the Board.

12. At least annually, obtain and review a report by the independent auditor describing:

    - The firm's internal quality-control procedures;

    - Any material issues raised by the most recent internal quality-control review or peer review, or by any inquiry or investigation conducted by governmental or professional authorities during the preceding five years with respect to independent audits carried out by the firm, and any steps taken to deal with any such issues; and

- All relationships between the independent auditor and the Company, addressing the matters set forth in PCAOB Ethics and Independence Rule 3526, *Communication with Audit Committees Concerning Independence.*

This report should be used to evaluate the independent auditor's qualifications, performance, and independence. Further, the Committee will review the experience, qualifications and performance of the lead partner and other senior members of the independent audit team each year and determine that all partner rotation requirements, as promulgated by applicable rules and regulations, are executed. The Committee will also consider whether there should be rotation of the firm itself.

13. Actively engage in dialogue with the independent auditor with respect to any disclosed relationships or services that may affect the independence and objectivity of the auditor and take, or recommend that the full Board of Directors take, appropriate actions to oversee the independence of the outside auditor.

14. Ensure the rotation of the lead audit partner having primary responsibility for the Company's audit and the audit partner responsible for reviewing the audit as required by law.

15. Review and pre-approve (which may be pursuant to pre-approval policies and procedures) both audit and non-audit services to be provided by the independent auditor. The authority to grant pre-approvals may be delegated to one or more designated members of the Audit Committee whose decisions will be presented to the full Audit Committee at its next regularly scheduled meeting. Approval of non-audit services will be disclosed to investors in periodic reports required by Section 13(a) of the Exchange Act.

16. Set clear hiring policies, compliant with governing laws and regulations, for employees or former employees of the independent auditor.

17. Discuss with the independent auditor material issues on which the national office of the independent auditor was consulted by the Company's audit team.

Oversight of Financial Reporting Processes

18. In consultation with the independent auditor and the internal auditor, review the integrity of the Company's financial reporting processes (both internal and external), and the internal control structure (including disclosure controls and procedures and internal control over financial reporting).

19. Review analyses prepared by management (and the independent auditor as noted in item 7 above) 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.

20. Review and discuss with management tax risks (including uncertain tax positions, new or changed tax positions, tax audits and effective tax rates).

Oversight of the Company's Internal Audit Function

21. Review and approve on the selection and removal of the Vice President of Financial Controls and Risk. The Vice President of Financial Controls and Risk will report functionally to the Audit Committee and administratively (i.e. day to day operations) to the SVP & Chief Financial Officer.

22. At least once per year, review the performance of the Vice President of Financial Controls and Risk and approve the annual compensation and salary adjustment.

23. Review activities, organizational structure of the internal audit function as well as the qualifications of its personnel.

24. Review and approve the annual audit plan, including internal audit budget and resources plan, and all major changes to the plan. Review the internal audit activity's performance relative to the plan.

25. Review the effectiveness of the internal audit function, including the internal audit activity's quality assurance and improvement program.

26. Periodically review, with the Vice President of Financial Controls and Risk, any significant difficulties, disagreements with management, scope or resource restrictions encountered in the course of the function's work.

27. Annually, review and recommend changes (if any) to the Internal Audit Charter to be approved by the Board of Directors.

28. Review and discuss with management and the Vice President of Financial Controls and Risk significant reports to management prepared by the internal audit function.

29. Discuss with management and the independent auditor the responsibilities, budget and staffing of the internal audit function.

Compliance and Risk Management Oversight

30. Establish, review and update periodically a code of business conduct and ethics and determine whether management has established a system to enforce this code. Determine whether the code is in compliance with all applicable rules and regulations.

31. Review any requested waivers by the Company's executive officers or directors of the code of business conduct and ethics.

32. Review management's monitoring of the Company's compliance with its code of business conduct and ethics, and determine whether management has the proper review system in place such that the Company's financial statements, reports, and other financial information disseminated to governmental organizations, and the public, satisfy legal requirements.

33. Review the effect of regulatory and accounting initiatives, as well as off-balance-sheet structures, on the financial statements of the Company.

34. Review, with the Company's counsel, legal compliance matters, including corporate securities trading policies.

35. Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements or compliance policies.

36. Review and approve all related-party transactions, defined as those transactions required to be disclosed under item 404 of Regulation S-K.

37. Establish procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters.

38. Establish procedures for the confidential, anonymous submission by Company employees regarding questionable accounting or auditing matters.

39. Discuss with management and the independent auditor any published reports or correspondence with regulators or governmental agencies that raise issues regarding the Company's financial statements or accounting policies.

40. Discuss with management the Company's risk assessment and risk management guidelines and policies to govern the process, as well as the Company's major risk exposures and the steps management has undertaken to monitor and control them.

41. Review and discuss at least quarterly with management the Company's privacy and data security risk exposures, including the potential impact of those exposures on the Company's business, operations and reputation; measures taken to monitor and mitigate such exposures; major legislative and regulatory developments that could materially impact the Company's privacy and data security risk exposure; any required periodic public disclosures about Company's cybersecurity policies and procedures, the Board's cybersecurity expertise, and its oversight of cybersecurity risk; and any disclosures related to cybersecurity breaches or incidents. Such review shall be performed with the full Board on a semi-annual basis or as otherwise determined by the Board.

42. Review and discuss Artificial Intelligence ("AI") and emerging technology risks, management and related governance processes with management.

43. Obtain from the independent auditor assurance that Section 10A(b) of the Securities Exchange Act of 1934 has not been implicated.

Other Responsibilities

44. Review with the independent auditor, the Vice President of Financial Controls and Risk, and management the extent to which changes or improvements in financial or accounting practices have been implemented.

45. Conduct an annual performance assessment relative to the Committee's purpose,

duties, and responsibilities outlined herein. Report and make recommendations on Committee activities to the Board of Directors.

46. Review, at least annually, the adequacy of this charter and recommend any proposed changes to the Board of Directors for approval.

47. Perform any other activities consistent with this Charter, the Company's by-laws, and governing law, as the Board of Directors deems necessary or appropriate.

48. Review, with management, the company’s finance function, including its organization and quality of personnel.

IV. RESOURCES AND AUTHORITY OF THE COMMITTEE

In discharging its responsibilities, the Committee shall have the authority to engage and determine funding for independent legal, accounting or other advisors (without seeking Board approval) as the Committee determines necessary or appropriate to carry out its duties. The Committee may conduct or authorize investigations into or studies of matters within the Committee’s scope of responsibilities as described herein. The Committee may, in its discretion, delegate certain of its duties and responsibilities to a subcommittee of the Committee. The Company shall provide appropriate funding, as determined by the Committee, for the payment of (i) compensation to the independent auditor, and legal, accounting or other advisors engaged by the Committee and (ii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.