

**CHARTER FOR THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF BROADWIND, INC.**

I. PURPOSE

The primary function of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Broadwind, Inc. (the “Company”) is to provide oversight responsibilities by reviewing: the integrity of financial reports and other financial information provided by the Company to any governmental body or the public; the Company’s systems of internal controls regarding finance, accounting, legal and regulatory compliance that management and the Board have established; and the Company’s auditing, accounting and financial reporting processes generally. The Committee will also oversee compliance with the Company’s Code of Ethics and Business Conduct (the “Code”). Consistent with this function, the Committee should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures and practices at all levels.

II. AUTHORITY

The Committee’s primary duties and responsibilities are to:

- Serve as an independent and objective party to monitor the Company’s financial reporting process and internal control system.
- Coordinate, review and appraise the audit efforts of the Company’s independent accountants and management.
- Communicate directly with the independent accountants, the financial and senior management and the Board regarding the matters related to the Committee’s responsibilities and duties.

The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section IV of this Charter.

The Committee shall have the authority as and when it shall determine to be necessary or appropriate to the functions of the Committee, to:

- Appoint, discharge and authorize compensation of the Company’s independent accountants.
- Have full and independent access to Company management and personnel.
- Have full and independent access to all information and records of the Company.
- Request from the Chief Executive Officer, President or Chief Financial Officer, and to rely upon, advice and information, orally or in writing, concerning the Company’s business operations and financial information relevant to the functions of the Committee.

- At the expense of the Company, retain legal counsel (which may be, but need not be, the regular corporate counsel to the Company) and other consultants and advisors to assist it with its functions, provided, however, that the Committee shall provide notification of any such engagement to the Chief Executive Officer, General Counsel, President or Chief Financial Officer prior to its commencement. The Committee shall have authority to approve such consultants' and advisors' fees and other retention terms. The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent accountants, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Committee. The Committee shall have sole authority to terminate its relationship with any consultant or advisor that it retains.
- Take all action appropriate to the performance of the Committee's duties, including delegation of Committee responsibilities to subcommittees or to individual Committee members.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits, to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles or to certify or otherwise attest to the Company's financial statements. This is the responsibility of management and the independent auditor.

III. ORGANIZATION AND MEMBERSHIP

The Committee shall be comprised of three (3) or more directors appointed by the Board, each of whom shall be independent. The definition of "independence" for purposes of selecting Committee members shall meet the independence requirements established by applicable laws and regulations, including the rules and regulations established by the Securities and Exchange Commission ("SEC") under the Securities Exchange Act of 1934, as amended (the "Act"), and applicable exchange listing rules. No member of the Committee may have participated in the preparation of the Company's or any of its subsidiaries' financial statements at any time during the past three years. However, one director who does not meet the NASDAQ definition of independence, but who meets the criteria set forth in Section 10A(m)(3) under the Act and the rules thereunder, and who is not a current officer or employee or family member of such individual, may serve for no more than two years on the Committee if the Board, under exceptional and limited circumstances, determines that such individual's membership is required by the best interests of the Company and its stockholders. Such individual must satisfy the independence requirements set forth in Section 10A(m)(3) of the Act and may not chair the Committee. The use of this "exceptional and limited circumstances" exception, as well as the nature of the individual's relationship to the Company and the basis for the Board's determination, shall be disclosed in the annual proxy statement.

If a Committee member ceases to be independent for reasons outside the member's reasonable control, their membership on the Committee may continue until the earlier of the Company's next annual meeting of stockholders or one year from the occurrence of the event that caused the failure to qualify as independent. If the Company is not already relying on this provision and falls out of compliance with the requirements regarding the Committee's composition due to a single vacancy on the Committee, then the Company will have until the earlier of the next annual meeting of stockholders or one year from the occurrence of the event that caused the failure to comply with this requirement. The Company will provide notice to NASDAQ immediately upon learning of the event or circumstance that caused the non-compliance, if it expects to rely on either of these provisions. Notwithstanding the foregoing membership requirements and subject to applicable law, no action of the Committee will be invalid by reason of any such requirement not being met at the time such action is taken.

All Committee members shall have a working familiarity with basic finance and accounting practices and shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement, at the time of their appointment to the Committee. Committee members may enhance their familiarity with finance and accounting practices by participating in educational programs conducted by the Company or an outside consultant. At least one member of the Committee shall qualify as an "audit committee financial expert," as defined in Item 407(d)(5)(ii) and (iii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication. At least one member of the Committee should have experience in cybersecurity matters. Committee members may not simultaneously serve on the Audit Committees of more than two other public companies unless the Board determines in advance that such simultaneous service does not impair the member's ability to effectively serve on the Committee. In addition, no member of the Committee shall receive any consulting, advisory, or other compensatory fee from the Company, other than compensation paid to such member as a director of the Company and member of one or more committees of the Board, or be an affiliated person of the Company or any of its subsidiaries.

Committee members shall be appointed and removed by the Board; such appointment and removal may be upon recommendation by the Governance/Nominating Committee. Any vacancy on the Committee will be filled by, and any member of the Committee may be removed by, the Board. The Chairman of the Committee shall be elected by the Board. In the absence of the Board's election of a Chairman, the Committee shall elect a Chairman by majority vote of the Committee members. The Chairman of the Committee shall conduct the meetings as well as represent the Committee to the Board. If the Chairman is not present at a meeting, the Committee members present at that meeting may designate one of its members as the acting chair of such meeting.

IV. RESPONSIBILITIES

To fulfill its responsibilities and duties hereunder, and in compliance with the Act, the Committee shall:

A. Review of Documents/Reports

- Review and reassess annually the adequacy of the Committee's charter, make appropriate recommendations to the Governance/Nominating Committee, and publish this Charter in accordance with applicable SEC and exchange listing rules and regulations.
- Review the Company's quarterly and annual financial statements and any reports or other financial information submitted to any governmental body, or the public, including any certification, report, opinion or review rendered by the independent accountants.
- Ensure that a public announcement of the Company's receipt of an audit opinion that contains a going concern qualification is made promptly.
- Review with management and the independent accountants any quarterly or annual report prior to its filing and any release of earnings prior to its release. If applicable, such review shall include a review of the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Such review also shall include a review of the Company's goodwill balance and any testing thereof. If the Company has a material goodwill balance, the Committee shall receive a written report on its status.
- Review internal audit reports prepared by the internal audit function, as well as management's response thereto, and review internal audit activities including budget, staffing, scope, plans and results of the work being performed and the progress against the budget, and confer with internal auditors on the scope and results of the work, as appropriate.
- Review the qualifications, appointment, replacement and dismissal, if applicable, of the internal audit executives and the annual performance and compensation of internal audit executives, and assess the effectiveness of the internal audit program and independence, objectivity and performance of the internal audit function.
- Review with the Company's legal officer, any legal matters that may have a material impact on the financial statements and any material reports or inquiries received from the regulators or government agencies regarding compliance.
- Meet with the Company's Chief Executive Officer and Chief Financial Officer from time to time as appropriate to permit such officers to provide the attestations or certifications required by the applicable rules and regulations of the SEC and the listing exchange.

B. Independent Accountants

- Appoint, compensate, oversee and terminate, if necessary, the Company's independent accountants. The Company's independent accountants shall report directly to the Committee.

- On an annual basis, review the performance of the independent accountants and present to the Board the conclusions of the Committee relating to the continued qualifications, performance and independence of the independent accountants engaged by the Company, and, if so determined by the Committee, its conclusion that such firm should be replaced. To assist the Committee in performing its duties to evaluate an independent auditing firm's qualifications, performance and independence, the Committee shall on an annual basis obtain and review a written report by the independent auditing firm retained by the Company describing the following:
 - (1) such firm's internal quality control procedures;
 - (2) any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board ("PCAOB") review or inspection of such firm or by any investigation by governmental or professional authorities within the preceding five years regarding one or more independent audits by such firm and any measures taken by such firm in respect of those issues; and
 - (3) all relationships between the Company and such firm.
- As necessary, actively engage in a dialogue with the independent auditing firm retained by the Company with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent auditing firm, and take appropriate action to oversee the independence of such independent auditing firm.
- Establish policies for approval by the Board regarding hiring employees or former employees of the independent accountants engaged by the Company.
- Pre-approve all audit services and permitted non-audit services to be performed by the Company's independent accountants and establish policies and procedures for the Committee's pre-approval of permitted services by the Company's independent accountants on an on-going basis. Neither the Committee nor the Board shall approve, and the Company's independent accountants shall not provide to the Company, any services which would impair the independence of such accountants if such services are to be provided contemporaneously while serving as independent accountants of the Company.
- As necessary, discuss with management the engagement of auditors other than the principal independent accountants and document auditor selection criteria.
- Annually review the current length of the terms of service of lead and concurring audit partners to ensure the regular rotation of the lead audit partner of the independent auditing firm engaged by the Company as required by Section 10A of the Securities and Exchange Act of 1934, as amended. If the term of either partner will expire within one year, consider transition plans for new partners.

- Review material written communications between the independent accountants and management.
- As necessary, evaluate reports from the independent accountants regarding illegal acts and prepare reports regarding the same.

C. Financial Reporting Processes

- Periodically consult with the independent accountants outside of the presence of management regarding the integrity of the Company's internal and external reporting processes, adequacy of internal controls and the fullness and accuracy of the Company's financial statements.
- Inquire of management and external accountants about the adequacy of the Company's internal control procedures as a complete system, as well as the discovery of any individual material gaps and/or failures in the Company's internal control procedures.
- Review with management and the independent auditor any correspondence with regulators or governmental agencies, or any employee complaints or published reports that raise material issues regarding the Company's financial statements or accounting policies.
- Consider the independent accountants' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.
- Review the audit scope and plan of internal auditors and independent accountants in order to ensure coordination of efforts, completeness of coverage, reduction of redundant efforts and effective use of audit resources.
- Review major changes to the Company's auditing and accounting principles and practices as suggested by the independent accountants, management or the internal auditing department.
- Following completion of the annual audit, review separately with each of management and the independent accountants any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information or any significant disagreement among these groups in connection with the preparation of the financial statements.
- Review with the independent accountant any issues, including matters of audit quality and consistency, on which the Company's audit team consulted the national office.

- Review with the independent accountants and management the audit process and the extent to which changes or improvements in financial or accounting practices, as approved by the Committee, have been implemented.
- Review, at least annually, with consultation from the independent accountants, all critical accounting policies and practices used by the Company and periodically evaluate alternative treatments that are within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent accountants.
- Evaluate, as necessary, with consultation from the independent accountants, the effect of new regulatory and accounting pronouncements and off-balance sheet structures on the Company's financial statements.
- Review with the independent accountants the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company and the independent accountants' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.
- Review with the independent accountants any other matters required to be discussed by applicable requirements of the PCAOB and the SEC.

D. Audit Committee Report

- Prepare an annual Audit Committee Report to be presented to the Board. The Audit Committee Report shall include, at a minimum, the following representations:
 - (1) that the Committee has reviewed and discussed the audited financial statements with management;
 - (2) that the Committee has discussed with the independent accountants the matters required to be discussed by SAS 61, as may be modified or supplemented;
 - (3) that the Committee has received the written disclosures and the letter from the independent accountants required by Independence Standards Board Standard No. 1 (Independence Discussions with Audit Committees), as may be modified or supplemented, and has discussed with the independent auditor the independent auditor's independence;
 - (4) that, based on the review and discussions referred to in paragraphs (1) through (3) of this item, the Committee recommends (or declines to recommend) to the Board that the audited financial statements be included

in the Company's Annual Report on Form 10-K for the last fiscal year for filing with the SEC; and

(5) that the individual Committee members, and the Committee in the aggregate, complies with the Committee independence requirements set forth in this Charter.

- The Audit Committee Report may include other information that the Committee deems appropriate. The Committee will prepare the Audit Committee Report with the understanding that its representations will be used by the Board and the Company to comply with Item 306 of Regulation S-B and Item 7(d)(3) of Schedule 14A as those regulations affect the Company.

E. Related-Party Transactions

To review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K under the Act) and any other potential conflict of interest situations on an ongoing basis, in accordance with Company policies and procedures.

In furtherance of the foregoing, at least annually, or more frequently as may be necessary, each executive officer and director of the Company shall report to the Committee regarding all related-party transactions to which such person and the Company may be a party prior to the implementation of such transaction to assess whether such transactions meet applicable legal requirements.

F. Ethical and Legal Compliance

- Review periodically the Code and management's enforcement of the Code as it relates to the Company's financial reporting process and internal control system.
- Ensure that management has the proper review system in place to ensure that the Company's financial statements, reports and other financial information disseminated to governmental organizations and the public satisfy legal requirements.
- Review, with the Company's counsel, any legal matter that could have a material impact on the Company's financial statements.
- Review, with management, the Chief Financial Officer and the independent auditors the material risks facing the Company, including cybersecurity risks, and assess the steps that management has taken or proposes to take to minimize such risks. The Committee may receive additional training in cybersecurity and data privacy matters to enable their oversight of these risks. Periodically submit to the full Board mitigation strategies and quantifiable risks and insurance coverage to cover such risks, and review and update such report periodically and as necessary.
- Review and discuss policies or guidelines with respect to risk assessment and risk management and disclosure matters and anti-fraud controls.

- As required by the applicable regulations of the SEC and the listing exchange, establish and maintain procedures for efficiently responding to complaints received by the Company regarding accounting, internal accounting controls and auditing including among other things, procedures that allow employees to submit concerns regarding questionable accounting and auditing matters on a confidential and anonymous basis.
- Perform any other activities consistent with this Charter, the Company's Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.

G. Internal Control

- Review the process for the SEC required CEO and CFO quarterly certification and related internal controls.
- Review the adequacy and succession planning of the Company's accounting and financial personnel at least annually.
- Periodically review the adequacy and effectiveness of the Company's disclosure controls and procedures and the Company's internal controls, including material weaknesses, significant deficiencies and significant changes in internal controls, if any.
- Consider the effectiveness of the Company's internal controls over annual and interim financial reporting, including information technology security and controls.
- Review with management, if management is considering whether a material charge for impairment is required by generally accepted accounting principles and such a determination would require that the Company file a Current Report under Item 2.06 of Form 8-K promulgated under the Act, the facts and circumstances supporting the relevant analysis, which review shall be conducted before management concludes that such a material charge is required.
- Consider and conclude, for purposes of Item 4.02 of Form 8-K promulgated under the Act, whether any previously issued financial statements should no longer be relied upon.
- Review the material financial policies and processes of the Company, including financial delegation of authority and borrowing policies and processes.
- Understand the scope of the internal and external auditors review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management responses thereto and remediation plans.

V. MEETINGS AND MINUTES

The Committee shall meet in person or electronically no fewer than four times per year, and as many additional times as the Committee deems necessary. The Committee shall also meet from time to time at the request of management or at the request of the Company's senior internal audit executive or the independent public accounting firm engaged by the Company to perform audit services on behalf of the Company.

A majority of the members shall represent a quorum of the Committee, and, if a quorum is present, any action approved by at least a majority of the members present shall represent the valid action of the Committee. As necessary or desirable, the Committee may request that members of management or others, including the Company's advisors, be present at meetings of the Committee. In addition, as part of its job to foster open communication, the Committee should meet at least once annually with management and the external accountants in separate executive sessions to discuss any matters that the Committee or either of these groups believe should be discussed privately. The Committee should also meet with the independent accountants and management quarterly to review the Company's financials consistent with Section IV of this Charter. The Committee may determine additional rules and procedures, including designation of a secretary of the Committee at any meeting thereof.

The Committee will maintain written minutes of its meetings. Such minutes will be provided to the Board, and filed with the minutes of the meetings of the Board.

VI. COMMITTEE PERFORMANCE; FEES; REIMBURSEMENT OF EXPENSES

At least annually, the Committee shall conduct an evaluation of its performance and shall report the results of such evaluation to the Company's Governance/Nominating Committee.

Each member of the Committee as well as the Chairman will be paid the fee the Board sets for the member's services as a member, or Chairman, as the case may be, of the Committee. Subject to the Company's Principles of Corporate Governance and other policies, the Company will reimburse Committee members, including the Chairman, for all reasonable expenses incurred in connection with their duties as Committee members, or as Chairman.

VII. MANAGEMENT COOPERATION

Management of the Company shall cooperate with the Committee and render to the Committee such assistance as it shall request for the purpose of carrying out its functions.

VIII. POSTING OF CHARTER

The Company will make this Charter available on or through the Company's website as required by applicable rules and regulations. In addition, the Company will disclose in its proxy statement or annual report on Form 10-K, as applicable, that a copy of this Charter is available on the Company's website and provide the website address.

*Approved by the Board of Directors on December 13, 2007
(Most recently amended by the Board of Directors on June 26, 2023)*