CHARTER OF THE
AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS

(as amended and restated on November 2, 2026)

I. PURPOSE AND AUTHORITY

The primary function of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of Miller Industries, Inc. (the "Company") is to assist the Board in fulfilling its oversight responsibilities for (1) the integrity of the Company's financial reports and other financial information provided to any governmental body or the public; (2) the Company's internal control over financial reporting and disclosure controls and procedures; (3) legal and regulatory compliance and ethics; (4) the auditing process, including the performance of the independent accountants and internal auditors and the independence and qualifications of the independent accountants; and (5) the Company's cyber and information security risks. 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 Committee shall also foster open communication among the independent accountants, management, the officer of the Company with primary responsibility for the internal audit function, and the Board.

The Committee has the authority to access internal and external resources as the Committee may require, including the authority to retain independent legal, accounting and other advisors as it determines necessary or appropriate to carry out its duties. The Company shall provide for funding, as determined by the Committee, for payment of compensation to any advisors retained by the Committee. The Committee shall also have direct access to, and complete and open communication with, the Company's management.

II. COMPOSITION

The Audit Committee will consist of three or more directors as determined and elected by the Board. Each of these directors shall be independent as determined by the Board in accordance with New York Stock Exchange listing standards and the applicable requirements of the Securities and Exchange Commission, including the independence standards for Audit Committee members prescribed by Rule 10A-3 under the Securities Exchange Act of 1934, as amended, and any independence standards or principles adopted by the Board from time to time. All Committee members must be financially literate, and at least one Committee member must have accounting or related financial expertise sufficient to qualify as an "audit committee financial expert" within the meaning of the rules of the SEC and any applicable New York Stock Exchange listing standards. Audit Committee members shall not simultaneously serve on the audit committees of

more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to serve effectively on the Audit Committee.

III. MEETINGS AND COMMITTEE OPERATIONS

The Committee will meet at least four times annually, or more frequently as circumstances dictate. Meetings shall include any participants the Committee deems appropriate and shall be of sufficient duration and scheduled at such times as the Committee deems appropriate to discharge properly its responsibilities. To foster open communication, the Committee will meet with management, the officer of the Company with primary responsibility for the internal audit function and the independent accountants in separate sessions to discuss any matters that should be discussed privately. The Committee will report its activities and findings to the Board on a regular basis.

The Board may appoint a Chairperson of the Committee (the "Chair"). The Chair will preside, when present, at all meetings of the Committee. One-third of the members, but not less than two, will constitute a quorum. A majority of the members present at any meeting at which a quorum is present may act on behalf of the Committee. The Committee may meet by telephone or video conference and may take action by written consent.

In fulfilling its responsibilities, the Committee shall have the authority to delegate to one or more of its members specific oversight responsibilities, powers and authority with respect to any matter over which the Committee has oversight, including, without limitation, cybersecurity and information technology risks, unless otherwise prohibited by applicable law or New York Stock Exchange listing standards. Any member so designated shall serve as the Committee's lead director and principal liaison with respect to the delegated subject matter and shall be responsible for directing the Committee's oversight efforts, coordinating with management and relevant advisors, and keeping the Committee apprised of material developments. The Committee may, in its discretion, revoke or modify any such delegation at any time.

IV. RESPONSIBILITIES AND DUTIES

The Audit Committee, to the extent it deems necessary or appropriate, shall:

Documents/Reports Review

1. Review and assess the adequacy of this Charter periodically and, if appropriate, recommend changes to this Charter to the Board.

2. Review the audited financial statements, the Management's Discussion and Analysis section and other material financial content of the Company's annual report to shareholders and annual report on Form 10-K with management and the independent accountants prior to publication of the annual report to shareholders and the filing of the Company's Form 10-K.

3. Review the unaudited financial statements, the Management's Discussion and Analysis section and other material financial content of each quarterly report on Form 10-Q with management and the independent accountants prior to filing the Form 10-Q. To the extent permitted by applicable law, New York Stock Exchange listing standards and generally

accepted auditing standards, the Committee may delegate this review to the Chair or another member of the Committee.

4. Review earnings press releases and financial information, as well as earnings guidance provided to analysts and rating agencies prior to the release or dissemination of such information. In lieu of reviewing each such disclosure prior to release or dissemination, the Committee may discuss generally with management the types of information to be disclosed and the types of presentations to be made, and establish policies or guidelines for such disclosures. To the extent permitted by applicable law, New York Stock Exchange listing standards and generally accepted auditing standards, the Committee may delegate this review to the Chair or another member of the Committee.

5. As circumstances dictate and as deemed necessary from time to time, review periodic internal reports to management prepared by the internal auditors or the independent accountants and management's response along with the status of prior outstanding recommendations.

6. As circumstances dictate and as deemed necessary by the Committee from time to time, review and approve on an annual basis the Report of the Audit Committee for inclusion in the Company's annual proxy statement.

Independent Accountants and Internal Auditors

7. Appoint, retain, terminate and oversee the activities of the independent accountants, who shall report directly to the Committee. The Committee shall have sole authority to determine the compensation to be paid to the independent accountants for any service. The Committee shall pre-approve all audits and permitted non-audit services provided to the Company by the independent accountants. The Committee may establish pre-approval policies and procedures to approve audit and permitted non-audit services, including by delegating authority to the Chair or another member of the Committee, to the extent permitted by applicable law. The Committee shall be informed of any approvals granted pursuant to pre-approval policies and procedures at its next meeting following such approval.

8. Obtain and review at least annually a report by the independent accountants describing the independent accountants' system of quality control; and any material issues raised by the most recent inspection by the Public Company Accounting Oversight Board, peer review or other regulatory or professional review, 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 such firm, and any steps taken to deal with any such issues.

9. Monitor the independence of the independent accountants, and oversee compliance with the applicable independence requirements of the Securities and Exchange Commission, the Public Company Accounting Oversight Board and the New York Stock Exchange, including the prohibitions under applicable law on the provision by the independent accountants of particular non-audit services. The Committee shall obtain and review at

least annually the written disclosures and affirmation of independence required by applicable rules of the Securities and Exchange Commission and the Public Company Accounting Oversight Board, including a description of all relationships between the independent accountants and the Company and its affiliates that may reasonably be thought to bear on the independent accountants' independence. The Committee shall discuss with the independent accountants (a) the processes the independent accountants use to ensure complete disclosure of all relationships with the Company and its affiliates and (b) relationships the independent accountants may have with the Company's officers, directors, and significant shareholders. The Committee shall actively engage in a dialogue with the independent accountants with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountants and take appropriate action to satisfy itself of the accountants' independence.

10. Develop the Company's policies with respect to hiring employees or former employees of the independent accountants.

11. Review the performance of the independent accountants at least annually, and discharge and replace the independent accountants when the Committee determines that circumstances warrant.

12. Review objectives, activities, organizational structure, qualifications, staffing and budget of the internal audit function.

13. Ratify the appointment, replacement, reassignment or dismissal of the officer of the Company with primary responsibility for the internal audit function.

Financial Reporting and Auditing

14. Review with the independent accountants, the internal auditors and management the adequacy and effectiveness of the Company's internal control over financial reporting, disclosure controls and procedures and the fullness and accuracy of the Company's financial statements. The Committee may consider the quality of presentation of, among other matters, critical accounting policies, off-balance sheet transactions and financial measures presented on a basis other than in accordance with generally accepted accounting principles.

15. Consider the independent accountants' judgments about the quality and appropriateness of the Company's accounting principles and underlying estimates as applied in its financial statements.

16. In consultation with the independent accountants, management and the internal auditors, review any major changes or improvements to the Company's financial and accounting principles and practices, internal control over financial reporting and disclosure controls and procedures.

17. Establish regular and separate systems of reporting to the Committee by the independent accountants and the internal auditors regarding any significant judgments made in

management's preparation of the financial statements and the view of each as to the appropriateness of any such judgments.

18. Discuss with management policies with respect to risk assessment and risk management, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

19. Discuss with the independent accountants and management the scope, planning and staffing of the annual audit prior to the commencement of the audit.

20. Review as appropriate with the independent accountants all critical accounting policies and practices to be used in the financial statements; all alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with management, including the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent accountants; and any other material communications between the independent accountants and management, such as any management letter or schedule of unadjusted differences.

21. After the annual audit, review with the independent accountants and the internal auditors the matters required to be communicated to the Committee under applicable standards of the Public Company Accounting Oversight Board and requirements of the Securities and Exchange Commission, any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information, and any significant disagreements with management. The Committee shall also review any other significant problems or difficulties among the independent accountants, the internal auditors and management related to financial reporting.

22. Review and evaluate the Committee's own performance at least annually.

Ethical and Legal Compliance

23. Oversee the development and maintenance of an appropriate ethics and compliance program, including a code or codes of ethics and business conduct, and periodically review the effectiveness of the Company's program.

24. Review requests for and determine whether to grant or deny waivers of the Company's code of ethics applicable to senior financial officers. The Committee shall also monitor the Company's activities designed to enforce compliance with the code or codes or ethics and business conduct.

25. Review and, if appropriate, approve or ratify, in accordance with the Company's written policy and procedures regarding related person transactions, any transaction required to be disclosed under Item 404(a) of Regulation S-K (or any successor provision) in which (i) the Company is or will be a participant and (ii) a related person (as defined in Item 404(a) of Regulation S-K or any successor provision) has had or will have a direct or indirect material interest. The Committee shall oversee and periodically review the Company's procedures for the identification, reporting, review, approval or ratification and disclosure of such transactions, and shall receive from management the information reasonably

necessary to evaluate each transaction. In reviewing a transaction, the Committee will consider the relevant facts and circumstances, including the benefits to the Company, any impact on director independence and whether the terms are consistent with a transaction available on an arms-length basis. Only those related person transactions that are determined to be in (or not inconsistent with) the Company's best interests and the best interests of the Company's shareholders shall be approved or ratified. No member of the Committee may participate in any review or approval of a transaction in which the member or any of his or her family members is the related person.

26. Establish and oversee procedures for the receipt, retention and treatment of complaints received regarding accounting, internal controls or audit matters; and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Oversight of Cybersecurity Risk

27. Serve and function as the Board's primary oversight body to monitor the Company's cybersecurity and related information technology ("IT") risks, including oversight of management's processes and controls for assessing the materiality of cybersecurity risks and incidents, determining whether such matters require disclosure, and making timely and accurate disclosures under applicable securities laws. This may include, if and as determined by the Committee, the appointment of, and delegation of duties to, a lead cybersecurity director to assist in the oversight of cybersecurity and information technology risks.

28. Receive periodic updates from Company management on the Company's policies, processes, procedures and any significant development related to the identification, mitigation and remediation of cybersecurity and IT risks. The Audit Committee shall also ensure that Company management provides periodic cyber and information security updates, on at least an annual basis, to the full Board.

In addition, the Committee may perform any other activities that in its discretion are consistent with this Charter, the Company's Charter, the Company's Bylaws and governing law, or as the Board determines necessary or appropriate.