JOHNSON OUTDOORS INC.

CHARTER OF THE AUDIT COMMITTEE

(As Amended June 5, 2025)

I. PURPOSE

The primary function and responsibility of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") of Johnson Outdoors Inc. (the "Company") in fulfilling its oversight responsibilities by overseeing: (a) the Company's systems of internal control over financial reporting and disclosure controls and procedures, including overseeing the preparation of the financial reports and other financial information provided by the Company to any governmental body or the public; and (b) the Company's auditing, accounting and financial reporting processes generally as well as the audits of the Company's financial statements. 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. The Committee's primary duties and responsibilities are to:

- Serve as an independent and objective party to monitor the Company's compliance with legal and regulatory requirements and the Company's financial reporting, disclosure controls and procedures and internal control over financial reporting.
- Appoint, compensate and retain the independent auditors.
- Review, evaluate and oversee the audit efforts of the Company's independent auditors and internal auditors.
- Provide an open avenue of communication among the independent auditors, management, the Board and the internal auditors.
- Prepare the Audit Committee Report required to be included in the Company's annual proxy statement.
- Review and evaluate reports from Company management regarding the Company's enterprise risk management programs, including related to technology and cybersecurity risk exposures and related technology and cybersecurity risk management processes and programs.

Without limiting the foregoing, the Committee will undertake such other duties as the Board from time to time prescribes, including designating to the Committee the authority to conduct investigations into any matters within its scope of responsibility and to obtain advice and assistance from outside legal, accounting or other advisors when necessary to perform its duties and responsibilities. The Committee will primarily fulfill these responsibilities by carrying out the activities enumerated in Section V of this Charter.

II. COMPOSITION

The Committee shall be comprised of three or more directors as determined by the Board, each of whom shall meet the independence requirements of The Nasdaq Global Select Market ("Nasdaq") and the rules and regulations of the Securities and Exchange Commission ("SEC"), including Rule 10A-3 under the Securities Exchange Act of 1934, as amended, shall be free from any relationship 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 shall otherwise satisfy the applicable membership requirement under the Nasdaq rules. No member of the Committee may serve on the audit committees of more than three public companies unless the Board determines that such service does not, and will not, impair the member's ability to effectively serve on the Committee. All members of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement. In addition, at least one member of the Committee must be an "audit committee financial expert," as defined by the SEC pursuant to the Sarbanes-Oxley Act of 2002. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant.

The Board shall appoint the members of the Committee in accordance with and pursuant to Section 4.01 of the Company's Bylaws. Also pursuant to Section 4.01 of the Company's Bylaws, the Board shall appoint the Chairman of the Committee, and in the absence of any such designation by the Board, the members of the Committee shall designate one member of the Committee as its Chairman. The Chairman will chair all regular sessions of the Committee and, in consultation with the Chairman of the Board, set the agendas for Committee meetings. Each member shall serve until his or her successor is duly elected and qualified or until such member's earlier death, resignation or removal. The Board may remove any member of the Committee, with or without cause, by a majority vote or written consent, pursuant to Section 3.08 or Section 3.11 and Section 4.01 of the Company's Bylaws.

To the extent allowed by applicable rule or regulation of the SEC or any stock exchange on which the Company's securities are traded, the Committee may form and delegate any portion of its authority and responsibilities to a subcommittee or to any individual member (including the Committee chairperson), between meetings or for other approved purposes.

III. MEETINGS

The Committee shall meet at least quarterly or more frequently as circumstances dictate. Any member of the Committee may call meetings of the Committee. All meetings of, and actions taken by, the Committee shall be held and taken pursuant to and in accordance with the Company's Bylaws as in effect from time to time.

The Committee may ask members of management or others (including Company auditors, special counsel and other experts as needed) to attend any meeting and provide pertinent information as necessary. As part of its job to foster open communication, the

Committee should meet at least annually with management, the internal auditor leader and the independent auditors in separate executive sessions to discuss any matters that the Committee and/or any of these groups believe should be discussed privately.

The Committee believes the policies and procedures by which it carries out its responsibilities should remain flexible in order to be in the best position to react to changing conditions and to ensure that the Committee is able to fulfill its duties and responsibilities efficiently and effectively. The Committee will from time to time adopt such additional policies and procedures for the conduct of its business pursuant to this Charter as the Committee members may deem necessary or appropriate. Any such additional rules or procedures shall be consistent with the Company’s Articles of Incorporation and Bylaws and this Charter, in each case as in effect from time to time.

A majority of the members of the Committee present in person or participating in the meeting by, or through the use of, any means of communication that meet the standards set forth in Section 3.13 of the Company’s Bylaws shall constitute a quorum.

The Committee shall maintain minutes or other records of meetings and activities of the Committee, and shall regularly report to the Board on its activities on matters within the Committee’s duties and responsibilities.

IV. AUTHORITY

In discharging its oversight role, the Committee is granted the authority to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company and the authority to engage independent counsel and other advisers and experts, the cost to be borne by the Company, as it determines necessary to carry out its duties. The Company shall provide the Committee with adequate resources and appropriate funding to support the Committee’s activities, including any compensation the Committee deems appropriate for the Company’s independent auditors and any legal counsel or other advisor or expert retained by the Committee.

V. RESPONSIBILITIES AND DUTIES

In performing its responsibilities and duties, the Committee will seek to provide an open avenue of communication among the independent auditors, management, the Board and the internal auditors. The Committee is intended to provide an independent and, as appropriate, confidential forum in which interested parties can freely discuss information and concerns about the Company’s financial reporting, disclosure controls and procedures and internal control over financial reporting.

The Committee has direct responsibility for the appointment, compensation, retention and oversight of the work of any independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditors shall report directly to the Committee.

As described below under the Committee’s duties and responsibilities with respect to its independent auditors, the Committee may delegate to one or more designated members of the Committee the authority to grant pre-approvals of audit and permitted non-audit services, including approving the fee arrangements for such services consistent with, and up to the, authority granted by the Committee. Any decision by such member or members to grant pre-approval shall be presented to the Committee at its next scheduled meeting.

To fulfill its responsibilities and duties the Committee shall, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, Nasdaq or any other applicable regulatory authority:

General

- Review and reassess the adequacy of this Charter periodically as conditions dictate, but in any event at least annually and recommend any proposed changes to the Board of Directors for approval.

- Discuss with the independent auditors, in accordance with the Securities Exchange Act of 1934, as amended (the "Exchange Act"), prior to the filing of the independent auditors' audit report, (a) all critical accounting policies and practices to be used, including any critical audit matters ("CAMs") to be disclosed in the independent auditors' audit report; (b) all material alternative treatments of financial information permissible under Generally Accepted Accounting Principles that have been discussed with management, including ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditors; and (c) other material written communications between management and the independent auditors.

- Review the effect of regulatory and accounting initiatives on the financial statements of the Company, as well as any other major issues regarding accounting principles and financial statement presentation, including changes in the selection or application of accounting principles, any off-balance sheet structures and the completeness of financial disclosures.

- Review and discuss with management and the independent auditors the Company's annual audited financial statements to be included in the Company's Annual Report on Form 10-K, prior to filing the Annual Report with the SEC, including disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any reports or other financial information submitted to any governmental body, or the public, including any attestation, certification, report, opinion, or review rendered by the independent auditors. Based on (a) the Committee's review and discussion of the Company's annual audited financial statements with management and the independent auditors, (b) the Committee's discussions with the independent auditors on their independence and the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") and the SEC regarding the independent auditors' independence and related communications with the Committee, (c) the Committee's receipt of the written disclosures and the letter from the independent auditors required by applicable requirements of the PCAOB regarding the independent auditors communications with the Committee concerning independence, and its discussions with the independent auditors concerning the independent auditors' independence and (d) such other factors and circumstances as are determined appropriate by the Committee, the Committee will recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Report on Form 10-K.

- Prepare the Audit Committee Report required to be included in the Company's annual proxy statement.

- Review the regular internal reports to management prepared by the internal auditors and management's response.

- Discuss with management and the independent auditors the internal audit department responsibilities, budget and staffing and any recommended changes in the planned scope of the internal audit.

- Review and discuss with management and the independent auditors the Company's quarterly financial results included in the Company's quarterly reports on Form 10-Q, including disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and the results of the independent auditors' review of the quarterly financial statements.

- Review the type and presentation of information to be included in the Company's earnings press releases (including the use of "non-GAAP financial measures,' "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Company to analysts and rating agencies.

- Review periodically with the Company's chief executive officer and senior financial officers (namely, the chief financial officer, the principal financial officer and the principal accounting officer, the controller and any other employee performing similar functions, collectively, the "Senior Officers") (a) any significant deficiencies or material weaknesses in the design or operation of the disclosure controls and procedures and internal control over financial reporting, including any significant deficiencies and material weaknesses that could adversely affect the Company's ability to record, process, summarize and timely report financial information as required by the SEC; (b) any fraud (whether or not material) involving management or other employees significantly involved with disclosure controls and procedures and internal control over financial reporting; (c) whether or not there were significant changes in disclosure controls and procedures and internal control over financial reporting or other factors that could significantly affect such controls; and (d) any action to fraudulently influence, coerce, manipulate or mislead the Company's independent auditors for the purpose of rendering the Company's financial statements materially misleading.

- Discuss with senior management, including the Senior Officers, the areas of financial risk that could have a material adverse effect on the Company's results of operation or financial condition and the steps management has taken to monitor and control such risks, and the Company's risk assessment and risk management guidelines and policies.

- Report the Committee's activities, including its conclusions with respect to the internal auditors and the independent auditors, to the Board at the Board's meeting next following each Committee meeting so that the Board is kept fully informed of the Committee's activities on a current basis.

Independent Auditors

- Select, evaluate, appoint and, where appropriate, replace the Company's independent auditors and determine the fees and other compensation to be paid to the independent auditors.

- Discuss with the independent auditors their independence and the matters required to be discussed by the applicable requirements of the PCAOB concerning matters of independence and auditor communications with the Committee.

- Obtain and review the written disclosures and the letter from the independent auditors required by the applicable requirements of the PCAOB regarding the independent auditors communications with the Committee concerning independence, and discuss with the independent auditors the independent auditor's independence by actively engaging in a dialogue with the independent auditors with respect to any disclosed relationships or services that may impact the objectivity and independence of the auditors.

- Take, or recommend that the Board take, appropriate action to oversee the independence of the Company's independent auditors.

- Review with the independent auditors and the Company's internal audit department, in advance, the scope and timing of the annual audit, including the scope of complementary internal audit activities, and monitor such plan's progress and results during the year.

- Review and evaluate the lead partner of the independent auditors' audit team.

- Review with the independent auditors the results of the annual audit.

- Review the performance of the independent auditors.

- Periodically consult with the independent auditors out of the presence of management about internal control over financial reporting and the fullness and accuracy of the Company's financial statements.

- Monitor the rotation of the lead partner, the concurring review partner, the client service partner, and other "line" partners directly involved in the performance of the audit for the Company and confirm that the independent auditors have in place procedures and processes to address the rotation of the lead audit partner and other audit partners serving on the Company's account, all as required by applicable law or regulation.

- Obtain and review on an annual basis a report from the independent auditors describing the independent auditors' internal quality-control procedures and any material issues raised by the most recent internal quality-control review, or peer review of the independent auditors, 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 auditing firm, and any steps taken to deal with any such issues.

- Receive periodic reports from the Company's independent auditors, management and the internal auditor leader to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company's financial statements and internal control over financial reporting.

- Review and, if appropriate, approve in advance the retention of the independent auditor firm for any non-audit service that such firm is not prohibited from performing for the Company in accordance with any policies and procedures that may be adopted by the Committee and approving the fees of any such service, taking into account the scope, fees and applicable laws and rules related to the provision of such non-audit services. The Committee will not approve any of the "prohibited activities" identified in Section 10A(g) of the Exchange Act.

- Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditors who participated in any capacity in the audit of the Company.

Financial Reporting Processes

- Review the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, compensation and staffing of the Company's internal audit function, through inquiry and discussions with the Company's independent auditors, management and the internal auditor leader.

- Review the yearly report prepared by management, and attested to by the Company's independent auditors, assessing the effectiveness of the Company's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Company's Annual Report on Form 10-K.

- Review the Company's level of involvement and interaction with the Company's internal audit function, including the Committee's line of authority and role in appointing and compensating employees in the internal audit function.

- Consider the independent auditors' judgments about the quality and appropriateness of the Company's accounting principles as applied in its financial reporting.

- Consider and approve, if appropriate, major changes to the Company's auditing and accounting principles and practices as suggested by the independent auditors, management, or the internal auditors.

Process Improvement

- Following completion of the annual audit, review separately with each of management, the independent auditors and the internal auditors any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.

- Review any significant disagreement (even if adequately resolved) among management and the independent auditors or the internal auditors in connection with the preparation of the financial statements.

- Conduct annually a self-assessment of its performance during the previous year. In addition, from time to time, the Board may conduct a similar assessment of the Committee. The purpose of these assessments is to increase the effectiveness of the Committee and its members. Compliance with the responsibilities listed in this Charter shall form the principal criteria for such assessments, as well as such other factors and circumstances as are determined appropriate by the Committee or the Board, as the case may be.

Ethical and Legal Compliance

- As directed by the Board, assist in the establishment, review and periodic update of any codes of ethical conduct or similar policies in effect at the Company from time to time (collectively, the "Code").

- Review management's monitoring of the Company's compliance with the Code, including where applicable, granting waivers to the Code and other Company ethics compliance programs.

- Establish and implement policies and procedures for the Committee's review and approval or disapproval of related party transactions in accordance with the rules and regulations of Nasdaq, as such rules and regulations are in effect from time to time.

- Review activities, organizational structure, and qualifications of the internal audit department.

- Meet periodically with the general counsel, and outside counsel when appropriate, to review legal and regulatory matters, including undertaking any investigations in connection with, and preparing reports of, any alleged violations of the provisions of any Company policies, codes and programs pertaining to legal and regulatory compliance matters. Without limiting the foregoing, the Committee shall review (i) any matters that may have a material impact on the financial statements of the Company, (ii) legal compliance matters, including corporate securities trading policies and sound reporting and ethical behavior, and (iii) any matters involving potential or ongoing material violations of law or breaches of fiduciary duty by the Company or any of its directors, officers, employees, or agents or breaches of fiduciary duty to the Company.

- Establish procedures for the (a) receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

Internal Audit Function

- Review and approve the Company's annual internal audit plan and strategy as well as significant changes to the annual internal audit plan or strategy, including discussing with internal audit professionals and management the results of internal audits to support the effectiveness of, and the essential conditions for governing, the Company's internal audit function in light of application of any global internal audit standards to the Company's internal audit function.

- Review and approve the Internal Audit Charter at least annually, including discussing with the chief audit executive or internal audit leader the content of such charter and its compliance with applicable global internal audit standards applicable to the Company and its internal audit function.

- Review periodically the performance of the internal audit function, including assessing its independence and objectivity, confirming it has sufficient resources, evaluating the appointment or replacement of the chief audit executive or internal audit leader, assessing the professional development of the internal audit professionals and ensuring the existence of adequate and transparent communications between the internal audit function and the Committee.

Enterprise Risk Management, Cybersecurity and IT Matters

- Review at least annually the Company's enterprise risk management (ERM) assessment and processes in order to assist in the Board's oversight of the Company's management of its significant enterprise level risks.

- Review and evaluate reports from Company management regarding the Company's technology and cybersecurity processes and programs.

- Discuss with senior management of the Company on a quarterly basis and report and review with the Board any material issues that arise with respect to the Company's technology and cybersecurity risk assessment and risk management processes and programs. Such review shall include receiving and discussing with management any material cybersecurity incidents and any changes in the Company's material technology guidelines and programs with respect to the Company's evaluation and monitoring of technology and cybersecurity matters.

- Establish procedures with senior management regarding the proper disclosure of material technology and cybersecurity incidents, including receiving reports from management as to their impact on the Company's financial statements and assessing any corrective actions related to such matters to be implemented by the Company.

Other

- 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.

VI. LIMITATION ON COMMITTEE'S ROLE

While the Committee has the duties and responsibilities set forth in this charter, the Committee is not responsible for preparing or certifying the financial statements, for planning or conducting the audit, or for determining whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable federal or state law.