

**APOGEE ENTERPRISES, INC.  
AUDIT COMMITTEE CHARTER**

**PURPOSE**

The purposes of the Audit Committee (“Committee”) of Apogee Enterprises, Inc. (“Apogee”) are to assist Apogee’s Board of Directors (“Board”) in its oversight of the integrity of Apogee’s financial statements, Apogee’s compliance with legal and regulatory requirements, the independent auditor’s qualifications and independence, the performance of Apogee’s internal audit function and independent auditor, Apogee’s management of financial reporting and internal control risk, and Apogee’s systems of disclosure controls and procedures, internal controls over financial reporting and compliance with ethical standards adopted by Apogee.

**MEMBERSHIP**

The Committee is a standing committee of and approved by the Board and shall be comprised of at least three directors, each of whom shall be independent as required by the Securities Exchange Act of 1934, as amended (“Exchange Act”), any rules and regulations promulgated thereunder by the Securities and Exchange Commission (“SEC”), and the rules of The Nasdaq Stock Market, Inc. (“Nasdaq”). No member of the Committee shall have participated in the preparation of Apogee’s financial statements or the financial statements of any current subsidiary of Apogee at any time during the past three years. All members of the Committee shall be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. The Board will determine whether at least one member of the Committee qualifies as an “audit committee financial expert” in compliance with the criteria established by the SEC. The existence of such a member, including his or her name, will be disclosed in periodic filings as required by the SEC. The term of appointment of each Committee member and the Committee Chair is at the discretion of the Board.

**RESPONSIBILITIES**

The Committee is not responsible for preparing financial statements or performing audits, and its members are not auditors or certifiers of Apogee’s financial statements.

The Committee’s responsibilities shall include the following:

*Oversight of Financial Statements and Disclosure*

1. Review and discuss with Apogee’s financial management and independent auditor Apogee’s (i) annual audited financial statements and quarterly financial statements, including Apogee’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations,” prior to Apogee’s release of such financial statements or filing of such disclosures with the SEC, and (ii) earnings press releases, including press releases which include earnings guidance or updates or reconfirmations of previous earnings guidance, prior to their issuance by Apogee.
2. Receive and review any disclosure from Apogee’s chief executive officer or chief financial officer to be made in connection with the certification of Apogee’s quarterly and annual reports filed with the SEC of: (i) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect Apogee’s ability to record, process, summarize, and report financial information; and (ii) any fraud, whether or not material, that involves

management or other employees who have a significant role in Apogee's internal control over financial reporting.

3. Recommend to the Board whether, based on the review and discussions described in paragraph 1 above and paragraph 7 below, the annual audited financial statement should be included in Apogee's Annual Report on Form 10-K.
4. Review with the independent auditor its judgments as to the quality of Apogee's accounting principles and underlying estimates as applied in its financial reporting.
5. Review with Apogee's general counsel legal issues that may have a significant impact on Apogee's financial statements.
6. Oversee the preparation of an annual Committee report for inclusion in Apogee's annual proxy statement in accordance with applicable rules and regulations of the SEC.

*Engagement and Oversight of the Independent Auditor*

7. Ascertain the independence of the external auditor. The Committee shall receive a written statement annually from the auditor delineating all relationships between the auditor and Apogee, and the Committee shall discuss with the external auditor any disclosed relationships or services that may impact auditor objectivity and independence. The Committee shall recommend that the full Board take appropriate action to ensure the independence of the external auditor.
8. Be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for Apogee. The independent auditor shall report directly to the Committee, and the Committee shall oversee the resolution of disagreements between management and the independent auditor if they arise. The Committee shall recommend to the Board that the Board submit its appointment of independent auditors to the Apogee shareholders for ratification.
9. Review, discuss with the independent auditor and approve the scope and plans for its audit examination and review and discuss with the independent auditor its audit procedures and the results of the annual audit examination, including, but not limited to, accompanying management letters and performance of the independent auditor.
10. Review the independent auditor's attestation report on management's internal control report.
11. Review and pre-approve the engagement of the independent auditor for all audit and non-audit service (to the extent such service is not prohibited by Section 10A(g) of the Exchange Act) and the fee for such service, and consider whether the independent auditor's performance of any non-audit services is compatible with its independence. The Committee has delegated the authority to pre-approve services provided by the independent auditor to the Chair of the Committee, who shall report any pre-approval decisions to the Committee at its next scheduled meeting.
12. Maintain open communication with the independent auditor by regularly holding private meetings with the independent auditor. The Committee shall provide the independent auditor with open access to the Chair of the Committee so that it may bring matters to his or her attention at any time.

### *Oversight of Internal Audit Function and Risk Management*

13. Periodically obtain and review a financial reporting and internal control risk assessment for Apogee and review processes established by management to manage, assess and mitigate its financial reporting and internal control risks.
14. Review the appointment, performance and replacement of the manager of the internal audit function, and appoint or replace any outsourced provider of the internal audit function.
15. Approve the annual audit plan for the internal auditor.
16. Review with the internal auditor the results of his, her or its audits with specific regard to the adequacy of financial controls and to improvements in accounting procedures, systems and policies, and review management's response to the issues raised thereby.
17. Evaluate Apogee's internal control procedures with financial management, the internal auditor and the independent auditor.
18. Maintain open communication with the internal auditor by regularly holding private meetings with the internal auditor.
19. Review the report provided annually by the Finance Committee regarding the processes established to assess risk, material risks identified and steps taken to mitigate such risks.

### *Corporate Compliance Oversight*

20. Evaluate the performance and effectiveness of Apogee's Corporate Compliance Program with senior management and the compliance officer and investigate any allegations of deviations from ethical or accepted business practices brought to the Committee's attention, including initiating or authorizing the implementation of any special investigations with outside resources on behalf of the Board.
21. Establish procedures for (i) the receipt, retention and treatment of complaints received by Apogee regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by Apogee employees of concerns regarding questionable accounting or auditing matters.

### *Other Committee Responsibilities*

22. Periodically review the quality, effectiveness and performance of Apogee's financial organization.
23. Review officers' expenses and perquisites, including any use of corporate assets, with senior management and the internal auditor.
24. Approve all related party transactions (as defined by applicable Nasdaq rules) to which Apogee is a party.
25. Review and reassess the adequacy of this Charter at least annually and recommend any proposed changes to the Board for approval.

The Committee will provide regular reports of its activities to the Board specifically addressing any issues that arise with respect to the quality or integrity of Apogee's financial statements, Apogee's compliance with related legal and regulatory requirements, the performance and independence of Apogee's

independent auditor, the performance of the internal audit function, Apogee's management of business and financial risk or Apogee's systems of disclosure controls and procedures, internal control over financial reporting and compliance with ethical standards.

## **MEETINGS**

The Committee shall meet at least four times annually, or more frequently as circumstances dictate. A majority of the members of the Committee will constitute a quorum for the transaction of business. The Committee will record the results of reviews made and actions taken at such meetings, and the Chair of the Committee will report to the full Board with respect to its meetings, including recommending actions to the full Board. In the absence of the Chair of the Committee, the members of the Committee may appoint any other member to preside.

## **RESOURCES AND AUTHORITY**

Apogee shall provide appropriate funding to the Committee, as determined by the Committee, for payment of (i) compensation to the independent auditor, and any outsourced internal auditor, for services approved by the Committee, (ii) compensation to any outside advisers retained by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall have the resources and authority appropriate to discharge its responsibilities, including authority to:

- conduct or authorize investigations into any matters within its scope of responsibilities;
- engage outside auditors for special audits, reviews and other procedures;
- retain special counsel and other experts and consultants to advise the Committee; and
- approve the fees and other retention terms for such parties.

The Committee may request to have any officer, employee, outside counsel or independent auditor of Apogee attend a meeting of the Committee or meet with any members of, or consultants to, the Committee. The Committee has the authority to use other resources, either within or outside Apogee, to address special circumstances when appropriate.

The Committee may delegate its authority to subcommittees established by the Committee from time to time, which subcommittees will consist of one or more members of the Committee and will report to the Committee.

## **ADOPTION OF CHARTER**

This Charter was initially adopted by the Board on April 15, 2004 and adopted as amended on January 24, 2006.