

BEAZER HOMES USA, INC.

AUDIT COMMITTEE CHARTER

Last Revised: November 7, 2023

This charter (“Charter”) of the Audit Committee (the “Committee”) was adopted by the Board of Directors (the “Board”) of Beazer Homes USA, Inc. (the “Company”).

I. Purpose of the Committee

The purpose of the Committee is to assist the Board in overseeing:

- A. The integrity of the Company’s financial statements, as well as systems of internal controls regarding finance, accounting, legal compliance and ethics that management and the Board have established;
- B. The Company’s compliance with legal and regulatory requirements;
- C. The qualifications and independence of the Company’s independent auditors;
- D. The Company’s risk management and assessment approach, including as it relates to significant business and operational risks;
- E. The performance of the Company’s internal audit function and independent auditors;
- F. The review of certain related party transactions and conflicts of interest;
- G. The quality, reliability and integrity of the Company’s environmental, social and governance (“ESG”) reporting; and
- H. The review of the Company’s supply chain corporate responsibility.

II. Responsibilities

The Committee is to perform activities required by applicable law, rules or regulations, including the rules of the Securities and Exchange Commission (“SEC”) and any stock exchange or market on which the Company’s securities may be listed from time to time for Audit Committees of publicly traded companies, and perform such other activities that are consistent with this Charter, the Company’s Bylaws and governing laws, as the Committee or the Board deem necessary or appropriate. Without limiting the foregoing, the Committee’s responsibilities are to:

- A. Integrity of Financial Statements.
 - 1. Meet to review and discuss the Company’s annual and quarterly financial statements with management and the independent auditors, including

disclosures under the heading “Management’s Discussion and Analysis of Financial Condition and Results of Operations”;

2. Discuss with management earnings press releases and financial information and earnings guidance provided to analysts and rating agencies;
3. Report at least quarterly to the full Board regarding any issues that arise relating to, among other things, financial reporting and compliance and auditor independence;
4. Review any internal audit reports;
5. Review with the independent auditor and management major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles, the effect of regulatory and accounting initiatives and off-balance sheet transactions on the financial statements and analyses prepared by management and/or the independent auditors on significant financial reporting issues and judgments; and
6. Establish procedures to receive, retain and address complaints regarding accounting, internal control or auditing issues and employees’ anonymous concerns regarding accounting or auditing matters.
7. Meet in private with internal auditors, independent auditors, compliance and senior management as it deems necessary and appropriate to perform its responsibilities.

B. Compliance with Legal and Regulatory Requirements.

1. If appropriate or necessary, in the Committee’s sole discretion, obtain advice from outside legal counsel or accounting or other advisors;
2. Prepare the audit committee report required by the SEC to be included in the Company’s annual meeting proxy statement;
3. Review and update the Committee’s Charter as needed;
4. Unless otherwise determined by the Board, (i) oversee the Company’s response to regulatory actions, including investigations involving financial, accounting, internal control matters, data privacy and cybersecurity and (ii) investigate any matter within the scope of the Committee’s responsibilities that it determines appropriate;
5. Review and receive updates on the Company’s compliance programs and, in connection therewith, the Company’s Compliance Officer shall report directly to the Committee, in addition to any direct reporting lines to the Company’s senior management.

C. Qualifications and Independence of Auditors.

1. Retain and terminate, in the Committee's sole discretion, the Company's independent auditors;
2. Review the lead audit partner, assure regular rotation of lead and other partners in accordance with SEC requirements and determine whether periodic rotation of the auditing firm is appropriate;
3. Approve, in the Committee's sole discretion, all audit engagement fees and terms as well as all non-audit engagements, including tax compliance and planning, with the independent auditors;
4. Obtain an annual report from the Company's independent auditors describing (a) the auditor's quality-control procedures and any material issues raised by its most recent internal quality-control review, or peer review, (b) governmental or professional investigations during the last five years with respect to other audits carried out by the firm and (c) all relationships between the auditors and the Company; and
5. Establish hiring policies for employees or former employees of the independent auditors.

D. Risk Management and Assessment.

1. Oversee the Company's enterprise risk management program;
2. Inquire of management, the Company's internal auditors, and the Company's independent auditors about the Company's significant business and operational risks or exposures, including financial, legal, regulatory, data privacy and cybersecurity risk exposures;
3. Assess management's approach to risk identification, assessment and mitigation with respect to the Company's exposure to significant business and operational risks; and
4. Periodically review management's approach to risk identification, assessment and mitigation with the Board to facilitate coordination with the activities of the Board and other Board committees.

E. Performance of Internal Audit Function and Independent Auditors.

1. Review the appointment, replacement, reassignment, or dismissal of the senior manager of the Company's internal audit function;
2. Hold separate meetings at least quarterly with in each case management, the Company's internal auditors and its independent auditors, to discuss the adequacy, effectiveness and efficiency of management processes, internal

financial systems and operating controls including computerized information system controls and security and any related significant findings and recommendations of the independent auditors and internal auditors together with management's responses thereto;

3. Consider, in consultation with the independent auditors and the senior manager of the Company's internal audit function, the audit scope and plan of the internal auditors and the independent auditors to assure completeness of coverage and the effective use of audit resources;
4. Review annually the continuing professional education provided to the internal audit staff members; and
5. Review with the independent auditors any audit problems or difficulties and management's response, including restrictions on the scope of the independent auditor's activities or access to information and any accounting adjustments that were noted or proposed by the independent auditors but were not made.

F. Review of Related Party Transactions and Conflicts of Interest.

1. As further set forth in the Company's Related Party Transactions Policy, review and approve certain related party transactions, which include any related party transactions that the Company would be required to disclose pursuant to Item 404 of SEC Regulation S-K; and
2. Review or ratify requests from directors and executive officers of the Company for waivers from the Company's codes of conduct/ethics, including any conflicts of interest, and consider any required disclosures relating to such waivers.

G. ESG Reporting. Periodically review and assess with management, and any external firms retained for the purpose of providing assurances with respect to, the quality, reliability and integrity of metrics, key performance indicators and other quantitative ESG data contained in the Company's annual ESG Summary or other SEC filings that contain such disclosure in accordance with applicable ESG reporting frameworks.

H. Supply Chain Corporate Responsibility. Oversee management's efforts to instill responsible and ethical practices within the Company's supply chain, including as it relates to the human capital practices of the Company's vendors and responsible sourcing practices.

I. Annual Performance Review. The Committee shall submit to an annual performance review by the Governance Committee.

III. Membership

- A. Qualifications for Membership. The Audit Committee is a committee of the Board and shall consist of no fewer than three directors.
1. All members of the Committee shall be, in the judgment of the Board, financially literate (i.e., have a working familiarity with basic finance and accounting practices) and at least one member shall constitute an “audit committee financial expert” as defined by the SEC.
 2. The Committee shall be made up entirely of outside directors who are independent, as defined by the relevant SEC and New York Stock Exchange (“NYSE”) rules.
 3. The members of the Audit Committee and the Chair of the Committee shall be elected by the Board at the annual organizational meeting of the Board following the annual meeting of shareholders and shall serve until their successors shall be duly elected and qualified or their earlier resignation or removal.
 4. If the Board fails to designate a Chair, the members of the Committee shall designate a Chair by majority vote of the full Committee membership.
 5. No director who serves on the audit committee of three or more companies whose stock is publicly traded may serve on the Committee.
- B. Removal. An Audit Committee member shall be automatically removed with no further action of the Board of Directors if the member ceases to be a director of the Company or is found by the Board to no longer be an “independent director” as such term is defined under the listing standards of the NYSE, as amended from time to time or no longer independent for purposes of the SEC rules governing audit committees. Committee members may otherwise be removed or replaced by vote of the Board of Directors upon the recommendation of the Governance Committee.
- C. Restrictions on Compensation. The only compensation to Committee members for their service will be normal and customary director’s fees, including fees generally provided for committee service, determined by the Board; however, a member may continue to receive a pension or other form of deferred compensation for past service to the Company, if applicable.

IV. Orientation And Continuing Education

- A. Initial Orientation. Upon a member’s initial appointment to the Committee, the member will be provided with an orientation manual containing this Charter, the most recent engagement letter with the Company’s independent public accountants, the most recent annual and periodic reports filed by the Company with the SEC, the most recent unaudited financial statements of the Company and any other materials which the Company’s financial management deems appropriate in order

to enable the member to carry out his or her duties and responsibilities on the Committee. In addition, the Company will provide an orientation session appropriate to educate the member about the financial management and internal financial controls of the Company, the extent of the Company's relationship with its independent public accountants, and the financial condition and operations of the Company.

- B. Continuing Education. The Committee Members shall comply with such continuing education requirements as may be established by the Board and such requirements as may be necessary or appropriate to comply with applicable laws or regulations or rules promulgated from time to time by the SEC, NYSE or other regulatory body.

V. Authority

The Committee's direct reporting relationship is to the Board. The Committee is authorized to have full and unrestricted access to all personnel, records, operations, properties, and other informational sources of the Company as required to properly discharge its responsibilities. Further, the Committee is granted the authority to conduct or authorize investigations into any matters within the Committee's scope of responsibilities. The Committee shall be empowered to retain, in its sole discretion and at the Company's expense, independent counsel, accountants, or others to assist it in the discharge of its responsibilities. In discharging its responsibilities, the Committee will have the resources and authority to cover ordinary administrative expenses as it deems appropriate at the expense of the Company.

VI. Meetings

- A. Quorum and Voting. Except as otherwise provided by this Charter or by applicable laws or regulations, as amended from time to time: (1) a majority of the members of the Committee entitled to vote, either present in person or by means of remote communication shall constitute a quorum for the transaction of business at all meetings of the Committee, and (2) all actions of the Committee shall be by affirmative vote of a majority of those members so determined to be present. Actions of the Committee may be taken by voice vote and a record thereof included in the minutes of the meeting, or may be taken by unanimous written consent signed by the members voting for the action. Any such unanimous written consent may be executed in counterparts.
- B. Delegation Permitted. The Committee shall have full authority to delegate any of its duties under this Charter to any subcommittee consisting of one or more members of this Committee.
- C. Regular Meetings. The Committee shall meet for regular standing meetings at least four times per year, and at other times as may be deemed appropriate by the Committee.

- D. Agenda. The Committee Chair will establish an agenda for each meeting after consultation with the Board and/or the Company's management.
- E. Designation of Secretary. The Committee may designate a non-voting Secretary or Acting Secretary for the Committee, who shall assist in the administration of meetings and prepare the minutes of such meetings, as requested by the Committee.
- F. Minutes. The minutes of all Committee meetings will be prepared and distributed to all Committee members and approved at subsequent meetings. Final minutes of all Committee meetings shall be distributed to the full Board and placed in the records of the Company.
- G. Consultation with Management. Consistent with this Charter, the Committee shall meet at least annually with management of the Company to discuss, among other things, financial reporting and compliance.