

MYERS INDUSTRIES, INC. AUDIT COMMITTEE CHARTER

Last Amended and Restated August 1, 2019

A. Organization.

1. The Board of Directors (“Board”) of Myers Industries, Inc. (“Company”) shall appoint an Audit Committee (“Committee”) of at least three members. The Board may remove any member from the Committee at any time with or without cause. Each Committee member will serve until the earliest of (i) his or her removal by the Board or (ii) his or her successor having been duly appointed.
2. Each member of the Committee must (i) be independent as defined under Section 303A.02 of the NYSE Listed Company Manual (“NYSE Rules”); (ii) meet the criteria for independence set forth in Rule 10A-3 under the Securities Exchange Act of 1934, as amended (“Exchange Act”), subject to the exemptions provided in Rule 10A-3(c) under the Exchange Act; and (iii) be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee.
3. At least one member of the Committee shall be an “audit committee financial expert,” as defined by the Exchange Act.
4. Members shall not serve on more than three public company audit committees (including the Committee) simultaneously unless the Board determines that such service would not impair the member’s ability to serve effectively on the Committee.
5. The Committee shall meet as often as it determines, but at least quarterly. The Committee’s Chair shall be designated by the full Board or, if it does not do so, the Committee members shall elect a Chair by vote of a majority of the full Committee. The Chair of the Committee shall conduct Committee meetings and shall have such other responsibilities as the Committee or the Board may specify from time to time. The Chair will preside at each meeting of the Committee and its executive and private sessions. In the event the Chair is not present, the members of the Committee present at the meeting shall designate one of its members as the acting chair of such meeting.
6. The Committee shall meet in executive or private session as needed to discuss any matters that the Committee believes should be discussed privately, including separate sessions with management, the personnel responsible for the internal audit function, legal counsel, and the Company’s independent registered public accountants. The Committee shall report regularly to the Board of Directors about its activities on matters within the Committee’s responsibilities.
7. The Committee may act through unanimous written consent.

- B. Purpose.** The Committee assist the Board in fulfilling its oversight responsibility on matters relating to: (i) the integrity of the Company’s financial statements, (ii) the effectiveness of the

Company's internal control over financial reporting, (iii) the Company's compliance with legal and regulatory requirements, (iv) the independent registered public accounting firm ("Accounting Firm") qualifications, independence, and performance, and (v) the performance of the Company's internal audit function.

C. Duties and Responsibilities.

1. The duties outlined in this Charter shall be the principal duties and responsibilities of the Committee. These are set forth as a guide with the understanding that the Committee may supplement them as appropriate.
2. The Committee shall prepare the audit committee report for inclusion in the Company's proxy statement for the Company's Annual Meeting of Shareholders. In fulfilling its purpose, the Committee is responsible for maintaining free and open communication between itself, the Company's management, independent registered public accountants, internal auditors, and for ensuring that all parties are aware of their responsibilities.
3. The Committee understands that (i) Management is responsible for the preparation, presentation and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company, and for establishing and maintaining internal control over financial reporting, and (ii) the Accounting Firm is responsible for auditing the Company's financial statements and the effectiveness of internal control over financial reporting, and for reviewing the Company's unaudited interim financial statements.
4. The Committee, in carrying out its responsibilities, believes its policies and procedures should remain flexible in order to best react to changing conditions and circumstances.
5. Financial Risk Management and Controls
 - a. The Committee shall periodically review with senior management the Company's anti-fraud programs and controls.
 - b. The Committee shall discuss with the internal auditors and the Accounting Firm the overall scope and plans for their respective audits, including the adequacy of staffing, budget, and compensation.
6. Financial Reporting and Disclosure Matters
 - a. The Committee shall meet to review and discuss the quarterly financial statements, including Management's Discussion and Analysis of Financial Condition and Results of Operations, with management and the Accounting Firm prior to the filing of the Company's Quarterly Report on Form 10-Q. The Committee shall also discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the Accounting Firm under the standards of the Public Company Accounting Oversight Board (PCAOB) (United States).
 - b. The Committee shall meet to review and discuss the annual audited financial statements, including Management's Discussion and Analysis of Financial Condition and Results of Operations, with management and the Accounting Firm prior to the filing of the Company's Annual Report on Form 10-K (or the annual report to

shareholders if distributed prior to the filing of Form 10-K). The Committee shall also discuss the results of the annual audit and any matters required to be communicated to the Committee by the Accounting Firm under PCAOB standards.

- c. The Committee's review of the financial statements shall include: (i) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy and effectiveness of the Company's internal control over financial reporting and any specific remedial actions adopted in light of significant deficiencies or material weaknesses, (ii) discussions with management and the Accounting Firm regarding significant financial reporting issues and judgments made about the preparation of the financial statements and the reasonableness of those judgments, including analyses of the effects of alternative GAAP methods on the financial statements, (iii) consideration of the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements, (iv) consideration of the judgment of both management and the Accounting Firm about the quality, not just the acceptability, of accounting principles, and (v) the completeness and clarity of the disclosures in the financial statements.
- d. The Committee shall review and discuss with the independent registered public accountants, before the filing of the Company's Annual Report on Form 10-K (or the annual report to shareholders if distributed prior to the filing of Form 10-K), all critical accounting policies and practices of the Company. The Committee shall also review and discuss with the Accounting Firm (i) all material alternative treatments of financial information within US GAAP that have been discussed with management, including the ramifications of using such alternative treatments and disclosures, and the treatment preferred by the independent registered public accountants, (ii) and other material written communications between the Accounting Firm and management.
- e. The Committee shall review and approve all related-party transactions required to be disclosed according to SEC Regulation S-K, Item 404, and discuss with management the business rationale for the transactions and whether appropriate disclosures have been made.
- f. The Committee shall review and discuss with the Accounting Firm (i) the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the Company, and (ii) their 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.
- g. The Committee shall review, discuss and approve earnings press releases (paying particular attention to, without limitation, the use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies.
- h. The Committee shall discuss, with management and the internal auditors, management's process for assessing the effectiveness of internal control over

financial reporting under Section 404 of the Sarbanes-Oxley Act, including any material weaknesses or significant deficiencies identified.

- i. The Committee shall review management's report on its assessment of the effectiveness of internal control over financial reporting as of the end of each fiscal year and the independent registered public accountants' report on the effectiveness of internal control over financial reporting.
- j. The Committee shall discuss with the Accounting Firm the characterization of deficiencies in internal control over financial reporting. The Committee shall also discuss, with management, management's remediation plan to address internal control deficiencies. The Committee shall determine that the disclosures describing any identified material weaknesses and management's remediation plans are clear and complete.
- k. The Committee shall discuss with management its process for performing its required quarterly certifications under Section 302 of the Sarbanes-Oxley Act, including the evaluation of the effectiveness of disclosure controls by the Chief Executive Officer and Chief Financial Officer.
- l. The Committee shall discuss with management, the internal auditors and the Accounting Firm (i) any changes in internal control over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting that are required to be disclosed and (ii) any other changes in internal control over financial reporting that were considered for disclosure in the Company's periodic filings with the SEC.
- m. The Committee shall recommend to the Board that the audited financial statements and the Management's Discussion and Analysis of Financial Condition and Results of Operations section be included in the Company's Form 10-K.

7. Accounting Firm Oversight and Responsibilities

- a. The Committee shall be directly responsible for the appointment and retention, compensation, and oversight of the work of the Accounting Firm in preparing or issuing an audit report or performing other audit, review or attest services for the Company. The Accounting Firm must report directly to the Committee.
- b. At least annually, the Committee shall obtain and review a report by the Accounting Firm describing: (i) the firm's internal quality control procedures, (ii) any material issues raised by the most recent internal quality control review or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits carried out by the firm, and any steps taken to deal with any such issues, and (iii) all relationships between the Accounting Firm and the Company to assess the accountants' independence.
- c. After reviewing the foregoing report and the independent registered public accountants' work throughout the year, the Committee shall evaluate the accountants' qualifications, performance and independence. This evaluation should include the

review and evaluation of the lead audit partner and take into account the opinions of management and the Company's personnel responsible for the internal audit function.

- d. The Committee shall determine that the Accounting Firm has a process in place to address the rotation of the lead audit partner and other audit partners serving the account as required under the Exchange Act.
- e. The Committee shall preapprove all audit and non-audit services provided by the independent registered public accountants, including specific preapproval of internal control-related services based on PCAOB Rule 3525, and shall receive certain disclosure, documentation and discussion of non-prohibited tax services by the independent registered public accountant based on PCAOB Rule 3524. The Committee shall not engage the Accounting Firm to perform non-audit services if those non-audit services are not allowed by law or regulation. The Committee may delegate preapproval authority to a member of the Audit Committee. The decisions of any Committee member to whom preapproval authority is delegated must be presented to the full Committee at its next scheduled meeting.
- f. The Committee shall regularly review with the Accounting Firm (i) any audit problems or difficulties encountered during the course of the audit work, including any restrictions on the scope of the Accounting Firm's activities or access to requested information, and management's response, (ii) any differences that were noted or proposed by the Accounting Firm but were passed (as immaterial or otherwise), and (iii) any management or internal control letter issued, or proposed to be issued, by the Accounting Firm to the Company that is in addition to its audit report on the effectiveness of internal control over financial reporting.
- g. The Committee shall review with the Accounting Firm policies with respect to current and former employees of the Accounting Firm that meet SEC regulations and applicable stock exchange listing standards.

8. Internal Audit Oversight and Responsibilities

- a. The Committee shall review and approve the Internal Audit Department's annual audit plan and all major changes to the plan.
- b. The Committee shall review and discuss with the internal auditors the scope, progress and results of executing the internal audit plan.
- c. The Committee shall receive reports on the status of significant findings and recommendations, and management's responses.
- d. The Committee shall review the Internal Audit Charter, reporting relationship, activities, staffing, organizational structure and credentials of the Internal Audit Department.
- e. The Committee shall review and concur on the appointment, replacement, reassignment or dismissal of the Internal Audit Director, who shall have direct access to the Committee.

- f. The Committee shall periodically review the performance of the internal audit function.

9. Compliance Oversight and Responsibilities

- a. The Committee shall review the Company's compliance and ethics programs, including legal and regulatory requirements, and review with management its periodic evaluation of the effectiveness of such programs. The Committee shall review the Company's code of conduct and programs that management has established to monitor compliance with such code. The Committee will consider the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior. The Committee shall receive reports from legal counsel of evidence of a material violation of securities laws or breaches of fiduciary duty by the Company.
- b. The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company about accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
- c. The Committee shall determine the appropriate funding needed by the Committee for payment of compensation to the Accounting Firm engaged for preparing or issuing audit reports, or performing other audit, review or attest services for the Company.
- d. The Committee shall have the authority, in its sole discretion, to retain outside counsel, accountants, experts and other advisers that it deems appropriate to assist the Committee in performing its functions. The Committee shall set the compensation, and oversee the work, of any outside counsel and other advisors, if engaged by the Committee. The Committee shall be provided with appropriate funding, as determined by the Committee, for payment of compensation to such outside counsel, accountants, experts and other advisers.
- e. The Committee shall perform an evaluation of its performance at least annually to determine whether it is functioning effectively. The Committee also shall discuss with the Accounting Firm its observations related to the effectiveness of the Committee.
- f. The Committee shall review and reassess this Charter at least annually and obtain the approval of the Charter by the Board.

10. Investigative Authority

- a. The Committee shall be empowered to investigate any matter brought to its attention with full access to all Company books, records and personnel, using special counsel or outside experts when necessary or appropriate.

Change Record:

Rev.	Effective Date	Expiration Date	Corporate Sponsor	Functional Lead	Reason for revision
Original	--				New policy
Last	11/02/2017				Amended
Amended and Restated	08/01/2019				Updates to provisions