

**MANHATTAN ASSOCIATES, INC.**  
**CHARTER OF THE AUDIT COMMITTEE**  
**OF THE BOARD OF DIRECTORS**

The Board of Directors of Manhattan Associates, Inc., a Georgia corporation (the “Company”), has constituted and established an Audit Committee (the “Committee”) with authority, responsibility and specific duties as described herein. This Charter and the composition of the Committee are intended to comply with the rules of the U.S. Securities & Exchange Commission (the “SEC”) and the Nasdaq Stock Market (“Nasdaq”).

**I. Purpose**

The Committee is appointed by the Board of Directors (the “Board”) to assist the Board in fulfilling its financial and other oversight responsibilities by serving as an independent and objective party to oversee, monitor and appraise: (1) the integrity of the Company’s financial statements and other external financial information, financial reporting process and internal control over financial reporting; (2) the Company’s auditing process, including all engagements of the Company’s independent accountants, the internal auditors and the performance of financial management; and (3) the Company’s ethical and corporate compliance. In furtherance of its purpose, the Committee will strive to provide an open avenue of communication among the Company’s independent accountants, internal auditors, management and the Board.

**II. Committee Composition**

The Committee will consist of no fewer than three members of the Board. The members of the Committee will be non-employee directors who meet the independence requirements of Nasdaq listing standards and any applicable SEC rules and regulations. All members of the Committee will be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement. At least one member will be an ‘audit committee financial expert’ within the meaning of the rules of the SEC. Members of the Committee also will meet those other qualifications as may be imposed from time to time by the Board, by law or by the listing requirements of Nasdaq. Committee members should be able to devote sufficient time to carrying out the responsibilities of a member of the Committee. The Board will assess and determine the qualifications of the Committee members.

The members of the Committee will be appointed by the Board. The Board also will select the Chair of the Committee. If a Chair is not designated or present, the members of the Committee may designate a Chair by majority vote of the Committee membership. Committee members are subject to removal by the Board in its discretion.

**III. Committee Authority and Responsibilities**

The Committee will meet as often as it determines is appropriate. Committee meetings may be held in person or telephonically and may be held at those times and places as the Committee determines. To foster open communications, the Committee will meet in executive sessions with the independent accountants, internal auditors and management as appropriate. The Chair of the Committee should prepare or approve an agenda in advance of each meeting. The Committee may form and delegate authority to subcommittees when appropriate. The Committee will make regular reports to the Board.

While the Committee has the duties and responsibilities set forth in this Charter, management has primary responsibility for the financial statements and the reporting process, including the system of internal control over financial reporting and management's report thereon. Further, the Company's independent accountants are responsible for performing an audit of the Company's consolidated financial statements in accordance with auditing standards generally accepted in the United States, for expressing an opinion as to their conformity with generally accepted accounting principles, for reviewing the Company's quarterly financial statements and for attesting to management's report on the Company's internal control over financial reporting. It is the Committee's responsibility to monitor and oversee those processes.

In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company, and has the authority to engage independent counsel and other advisers as it determines necessary to carry out its duties. The Company will provide funding, as determined by the Committee, for payment of compensation to the independent accountants and to any advisers the Committee retains, and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

This Charter is intended to be flexible so that the Committee is able to meet changing conditions. The Committee is authorized to take those further actions as are consistent with its responsibilities and to perform those other actions as applicable law, Nasdaq and the Company's Bylaws or the Board may require.

Subject to the foregoing, the Committee will perform the following duties and responsibilities and will engage in the following activities to the extent it deems necessary or appropriate, or as required by listing standards or law.

A. Review of Financial Statements, Reports and Charter

The Committee will review the Company's financial statements, reports and other financial information, in conjunction with the Company's internal financial management and independent accountants, as appropriate. That review generally will include candid discussions of the quality—not merely the acceptability—of the Company's accounting principles as applied in its financial reporting. Reviews will occur prior to dissemination of the statement, report or other document to a third party or the public. Without limitation, the Committee will review, to the extent it deems necessary or appropriate:

1. The annual financial statements and other material financial content of the Company's Annual Reports to Shareholders and/or Annual Reports on Form 10-K.
2. Any quarterly or other interim financial statements and other material financial content of the Company's Quarterly Reports on Form 10-Q.
3. Any other material external financial information, such as earnings releases.
4. Any material internal reports prepared by the independent accountants, internal auditors or management.

5. The annual report of the Committee for inclusion in the Company's annual proxy statement.

6. This Charter on an annual basis, or more frequently as circumstances dictate.

The Chair of the Committee may represent the entire Committee for purposes of reviewing quarterly information, other material external financial information, such as earnings releases, or internal reports to the extent permissible under the listing requirements of Nasdaq and generally accepted auditing standards.

#### B. Relationship with Independent Accountants and Internal Auditors

1. Appoint (and recommend to the shareholders the ratification of that appointment if applicable), compensate, retain and terminate the independent accountants. The independent accountants will report directly to the Committee. The Committee will have sole authority to determine the compensation to be paid to the independent accountants for any service. The Committee also will be responsible for the oversight and evaluation of the work of the independent accountants, including resolution of disagreements between management and the independent accountants.

2. Pre-approve all audit and permitted non-audit services provided to the Company by the independent accountants. The Committee may delegate pre-approval authority to the Chair of the Committee or may adopt pre-approval policies and procedures, to the extent permitted by applicable laws. Any pre-approvals made pursuant to delegated authority or pre-approval policies and procedures must be presented to the full Committee at its next scheduled meeting.

3. Receive a report or report update from the independent accountants, within the time periods prescribed by the rules of the SEC, on the following: (1) all critical accounting policies and practices of the Company; (2) all material alternative treatments within generally accepted accounting principles for policies and practices related to material items discussed with management, including the ramifications of the use of those alternative disclosures and treatments and the treatment preferred by the independent accountants; and (3) other material written communications between the independent accountants and management, including without limitation the management letter and schedule of unadjusted differences.

4. Receive the written disclosures and the letter from the independent auditor required by applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountants' communications with the Audit Committee concerning independence. The Committee actively will engage the independent accountants in a dialogue with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountants and take appropriate action to oversee the independence of the independent accountants.

5. Oversee the objectives, activities and staffing of the internal auditors.

#### C. Financial Reporting and Auditing Processes

1. Oversee the integrity of the Company's financial reporting process, both internal and external.

2. Discuss with the independent accountants, internal auditors and management the overall scope and plans for their respective audits.

3. Receive from the independent accountants and discuss as appropriate the communications required by applicable rules of the Public Company Accounting Oversight Board.
4. Review with the independent accountants, the internal auditors and management the adequacy and effectiveness of the Company's internal control over financial reporting, including management's report on the adequacy or effectiveness of internal control over financial reporting and the fullness and accuracy of the Company's financial statements.
5. Review the quality and appropriateness of the Company's accounting principles and underlying estimates as applied in its financial reporting, including the independent accountants' judgments concerning the foregoing. The Committee will 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.
6. 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 and internal control over financial reporting.

D. Ethical and Corporate Compliance and Risk Management

1. Establish and oversee procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
2. Review and approve all transactions to which the Company is a party and in which any director or executive officer has a direct or indirect material interest, apart from in their capacity as director or executive officer.
3. Oversee the development and administration of an appropriate ethics and corporate compliance program, including a code or codes of ethics and business conduct. The Committee will review requests for and determine whether to grant or deny waivers of the Company's code of ethics applicable to directors and executive officers.
4. 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.