

# Finance Committee Charter

Adopted by the Board on February 23, 2023



*This charter is intended as a component of the flexible framework within which the Board of Directors, assisted by its committees, directs the affairs of the Company. While it should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Company's Memorandum of Association and Bye-laws, it is not intended to establish by its own force any legally binding obligations.*

## I. Purpose

The Finance Committee (the "Committee") is a committee of the Board of Directors (the "Board") of Signet Jewelers Limited (the "Company"). The purpose of the Committee shall be to review and guide strategic direction and oversee and offer advice to the Board and management pertaining to risks, opportunities, policies, processes and progress regarding: (i) corporate financing or refinancing transactions; (ii) the Company's credit and finance program and portfolio; (iii) treasury and capital allocation strategies and programs; and (iv) mergers and acquisitions.

## II. Membership

Members of the Committee shall be appointed by the Board.

The Committee shall be made up of at least three members of the Board, each of whom the Board has selected and determined to be "independent" in accordance with the Board's definition of "independence" and applicable rules of the New York Stock Exchange.

Any action duly taken by the Committee shall be valid and effective, whether or not the members of the Committee at the time of such action are later determined not to have satisfied the requirements for membership provided herein.

Appointments to the Committee shall be for a period of up to one year, which may be extended annually, provided the director continues to satisfy the criteria for membership on the Committee. Any member may be removed by the Board, with or without cause, at any time.

The Board shall appoint the Committee Chair. In the absence of the Committee Chair and/or an appointed deputy, the remaining members present shall elect one of themselves to chair the meeting.

## III. Secretary

The Corporate Secretary or their nominee shall act as the Secretary of the Committee.

## IV. Quorum

The quorum necessary for the transaction of business shall be two. A duly convened meeting of the Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Committee.

## V. Meetings

The Committee shall meet at least two times a year and additionally as circumstances dictate.

The Committee Chair may, in their discretion, invite any individual either internal or external to attend for all or part of any meeting as and when considered appropriate.

Subject to the Company's Bye-laws, the Committee may also act by a resolution signed by all members of the Committee.

## **VI. Notice of Meetings**

Meetings of the Committee shall be summoned by the Secretary of the Committee at the request of the Committee Chair or any other member of the Committee.

Unless otherwise agreed, notice of each meeting confirming the venue, time and date, together with an agenda of items to be discussed, shall be forwarded to each member of the Committee and any other person required to attend, no later than five working days before the date of the meeting, or some shorter period in circumstances where providing notice of at least five working days is not practicable. Supporting papers shall be sent to Committee members and to other attendees as appropriate, at the same time.

## **VII. Minutes of Meetings**

The Secretary shall minute the proceedings and resolutions of all Committee meetings, including the names of those present and in attendance.

Minutes of Committee meetings shall be circulated for review and approval to all Committee members.

## **VIII. Authority**

The Committee is authorized to:

- (a) seek any information it requires from any employee of the Company in order to perform its duties and have access to all books, records, facilities and personnel of the Company;
- (b) obtain, at the Company's expense, outside legal or independent professional advice to assist it in carrying out its activities; and
- (c) form, and delegate any of its responsibilities to, a subcommittee so long as such subcommittee is solely comprised of one or more members of the Committee.

## **IX. Responsibilities and Duties**

The following responsibilities are set forth as a guide to fulfilling the Committee's purposes with the understanding that the Committee may diverge as appropriate given the circumstances. The Committee is authorized to carry out these and such other responsibilities as directed by the Board from time to time, and take any actions reasonably related to the mandate of this charter.

The Committee shall:

- (a) Oversee and report to the Board (and the Audit Committee, as appropriate) with respect to the Company's strategy and plan for its credit program, including regarding risk exposures and the steps and processes management has implemented to monitor and control such exposures, terms and impact on the Company's operations, financial statements and results;
- (b) Review and provide strategic direction regarding any potential structures and related transactions and financing arrangements for the extension of credit or other financing options to the Company's customers proposed by management or, as appropriate,

proposed by third parties, and make recommendations to the Board for final approval with respect thereto;

- (c) Review and provide strategic direction regarding corporate financing or refinancing transactions and arrangements proposed by management or, as appropriate, proposed by third parties, and make recommendations to the Board for final approval with respect thereto;
- (d) Oversee, provide strategic direction and report to the Board on the Company's treasury and capital allocation strategies and programs and make recommendations to the Board for final approval with respect thereto;
- (e) Review and provide strategic direction regarding the Company's common share and preference share dividends as proposed by management, and make recommendations to the Board for final approval with respect thereto;
- (f) Provide strategic direction regarding share repurchase transactions or plans and the cancellation of treasury shares and make recommendations to the full Board for final approval with respect thereto;
- (g) Provide strategic direction and oversight regarding mergers and acquisition opportunities and activities and make recommendations to the full Board for final approval with respect thereto;
- (h) Engage such advisors and take other actions as the Finance Committee may deem necessary or appropriate with respect to the foregoing responsibilities; and
- (i) Review annually its charter and its own effectiveness and compliance with its charter, and recommend any changes to the Board.