Audit Committee Charter

Last Reviewed and Amended by the Board on March 4, 2026

SIGNET JEWELERS

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 Audit Committee (the "Committee"), in order to assist the Board of Directors (the "Board") of Signet Jewelers Limited (the "Company") in fulfilling its responsibilities, shall oversee: (a) management's conduct of, and the integrity of, the Company's financial reporting to any governmental or regulatory body, shareholders, other users of Company financial reports and the public; (b) the Company's processes related to risk management and the Company's systems of internal control over financial reporting, and disclosure controls and procedures; (c) the qualifications, engagement, compensation, independence and performance of the Company's independent auditors and any other registered public accounting firm engaged to prepare or issue an audit report or to perform other audit, review or attest services for the Company, their conduct of the annual audit of the Company's financial statements or any other audit, review or attestation engagement, and their engagement to provide any other services; (d) the performance of the Company's Internal Audit activities; (e) the Company's legal and regulatory compliance; (f) the application of the Company's related person transaction policy as established by the Board; (g) the adequacy of the Company's Code of Conduct (the "Code of Conduct") and Code of Ethics for Senior Officers (the "Code of Ethics") as established by management and the Board; and (h) the application of the Company's whistleblowing procedures. In connection with the foregoing, the Committee shall engage in such activities as are necessary or appropriate in order for it to render the annual report of the Committee required by the regulations of the Securities and Exchange Commission (the "SEC").

II. Membership

Members of the Committee shall be appointed by the Board, on the recommendation of the Governance and Technology Committee, in consultation with the Chair of the Committee.

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 SEC and the New York Stock Exchange. All members of the Committee shall meet the financial literacy requirements of the New York Stock Exchange and at least one member shall be an "audit committee financial expert" as such term is defined under applicable SEC rules. 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, 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.

No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

The Company shall provide an induction program for new Committee members and training will be provided on an on-going and timely basis for all members.

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 five times per year, including quarterly, and additionally as circumstances dictate.

Only members of the Committee and the Secretary of the Committee have the right to attend Committee meetings. However, other individuals such as the Chief Executive Officer, Chief Financial Officer, the independent auditors, the head of internal audit and external advisers may be invited to attend for all or part of any meeting as and when appropriate as determined by the Committee in its discretion.

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 Chair of the Committee. In addition, any member of the Committee, the Chairman of the Board, the Chief Executive Officer, the Chief Financial Officer, the internal auditors and the independent auditors may request a meeting if they consider it necessary.

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 seek any information it requires from any employee of the Company in order to perform its duties and has access to all books, records, facilities and personnel of the Company.

The Committee is authorized to 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.

The Committee is authorized to obtain, at the Company's expense, outside legal or other professional advice to assist it in carrying out its activities.

IX. Responsibilities and Duties

The Committee's role is one of oversight. The Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing those financial statements. The Committee recognizes that Company management, including the internal audit staff, and the independent auditors have more time, knowledge and detailed information about the Company than do Committee members. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditors' work.

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:

Oversee Financial Reporting

1. review and discuss the integrity of significant financial reporting issues and judgments made in preparation of the Company's annual and quarterly financial statements and interim, preliminary, and other results and earnings releases. Where the Committee is not satisfied with any aspect of the proposed financial reporting it shall report its view to the Board, management and the independent auditors, and make recommendations as to the steps to be taken;

2. (a) review and discuss with management and the independent auditors the Company's annual and quarterly financial statements and interim, preliminary, and other results and earnings releases, and related financial information presented with the financial statements, including (i) specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," (ii) any certifications regarding the financial statements or the Company's internal control

over financial reporting and disclosure controls and procedures filed with the SEC by the Company's senior executive and financial officers and (iii) any issues required to be discussed with the independent auditors pursuant to applicable auditing standards and any critical audit matters discussed in the audit opinion; and (b) recommend to the Board whether to include the audited annual financial statements in the Company's Annual Report on Form 10-K to be filed with the SEC;

3. review and discuss with management and the independent auditors (a) any material financial or non-financial arrangements that do not appear on the financial statements of the Company; (b) all critical accounting policies and practices used by the Company; (c) any significant changes in Company accounting policies; (d) any material alternative accounting treatments within generally accepted accounting principles ("GAAP") that have been discussed with management, including the ramifications of the use of the alternative treatments and the appropriateness of accounting treatments as discussed with the independent auditors; and (e) any discussion or correspondence between management and the independent auditor concerning significant issues pertaining to the application of accounting principles or auditing standards to the Company;

4. review and discuss with management and the independent auditors, and approve, as appropriate, any other earnings press releases and financial information and earnings guidance (including the dissemination of financial information not involving the presentation of financial measures in accordance with GAAP) provided to analysts and to rating agencies;

5. review and resolve disagreements between management and the independent auditors regarding financial reporting, or relating to any audit report or other audit, review or attest services provided by the independent auditors;

6. review and discuss with management, the independent auditors and the internal auditor: (a) any significant findings during the year, including the status of previous audit recommendations and any audit problems or difficulties; (b) any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise), any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditors to the Company, any communications between the independent audit team and the national office of the independent auditors respecting auditing or accounting issues presented by the engagement, and any matters the independent auditors are required to bring to the attention of the Committee in accordance with applicable auditing standards; and (c) any restrictions on the scope of activities or access to required information;

Oversee Internal Controls and Risk Management

7. review and discuss management procedures to monitor the effectiveness of financial and accounting systems;

8. review and discuss with management and the internal and independent auditors any major financial risk exposures and assess the steps and processes management has implemented to monitor and control such exposures, and assist the Board in fulfilling its oversight responsibilities regarding the Company's risk assessment and risk management systems, including in relation to significant non-financial risk exposures;

9. oversee management's design and maintenance of the Company's internal control over financial reporting and disclosure controls and procedures, including reviewing and discussing with management and the independent auditors (a) the adequacy of the Company's internal control over financial reporting and disclosure controls and procedures, including (i) management's quarterly certification concerning the Company's disclosure controls and procedures and any reports of significant deficiencies and material weaknesses in internal control over financial reporting and actions taken to remedy any such deficiencies or weaknesses and any changes that have, or are reasonably likely to have, a material effect on internal control over financial reporting, (ii) management's annual assessment of the Company's internal control over financial reporting, (iii) the independent auditors' annual attestation report regarding the Company's internal control over financial reporting, (iv) whether the Company's internal control over financial reporting and disclosure controls and procedures are designed to provide reasonable assurance that transactions entered into by the Company are properly authorized, assets are safeguarded from unauthorized or improper use, and transactions by the Company are properly recorded and reported; and (v) relating to the Company's external sustainability-related reporting; (b) any significant deficiencies or material weaknesses in the design or operation of the Company's internal control over financial reporting and disclosure controls and procedures that could adversely affect the Company's ability to record, process, summarize and report financial data; (c) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting and disclosure controls and procedures; and (d) related findings and recommendations of management;

10. review and discuss the reports and the effectiveness of the Disclosure Control Committee and Cybersecurity Incident Materiality Committee;

Oversee Legal and Ethical Compliance

11. establish and maintain procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting, auditing, financial reporting or other matters;

12. review and discuss with management and the independent auditors, and, if appropriate, approve or ratify any transactions or courses of dealing with related persons (including significant shareholders of the Company, directors, executive officers or their immediate family members) that are required to be approved or ratified by the Committee in accordance with the Company's related party transaction policy, including any safeguards or additional procedures to be applied in such circumstances;

13. review periodically with the Chief Financial Officer, General Counsel, Vice President Ethics and Compliance, and Corporate Secretary as appropriate: (a) legal, accounting and regulatory matters that may have a material impact on the Company's financial statements, (b) the scope and effectiveness of the Company's legal and regulatory compliance policies and programs, and (c) any reports of potential violations of law, regulation or the Company's Code of Conduct or Code of Ethics;

14. review at least annually with management the compliance with, the adequacy of and any requests for waivers under the Company's Code of Conduct or Code of Ethics,

and make a decision whether or not to grant a waiver sought with respect to any executive officer or director;

15. review and discuss with management the adequacy of the whistleblowing procedure and the TIPS line process and the adequacy of the means for reporting concerns, the investigation protocols, and the reporting of trends and results;

16. review the ethics and compliance function staffing, budget, responsibilities and performance, meet in an executive session with the General Counsel and Vice President Ethics and Compliance, as needed, to discuss the Company's compliance program pertaining to any areas of potential material non-compliance and investigations, and receive notice prior to the appointment or termination of the General Counsel or the Vice President Ethics and Compliance.

Oversee the Engagement of Independent and Internal Auditors

17. monitor and review the effectiveness of the internal audit function, review and approve the internal audit function's charter, remit, responsibilities, resources and access to information, and approve the appointment or termination of the head of internal audit;

18. have the primary authority and responsibility for appointing (subject to shareholder approval pursuant to Bermuda law), if appropriate, dismissing, evaluating, compensating and overseeing the work of the independent auditors, and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (including resolution of disagreements between management and the auditor regarding financial reporting), each of whom shall report directly to the Committee;

19. if the independent auditors resign, investigate the issues giving rise to such resignation and consider whether any action is required;

20. review and discuss with management, the independent auditors and the internal auditor the scope and planning of the internal and external audits to ensure that appropriate plans are in place for the audits, including (a) the audit budget and staffing, (b) the coordination of audit efforts in order to monitor completeness of coverage, reduction of redundant efforts so as to more effectively use audit resources, (c) whether any changes are required in the scope of the audit plan, and (d) planned levels of materiality;

21. review and discuss the findings and reports of the internal and independent auditors, and monitor management's responsiveness;

22. review, evaluate and discuss the independence objectivity, qualification, performance, expertise, tenure and resources of the independent auditors annually and request from the independent auditors annually, and review (a) a formal written statement delineating all relationships between the independent auditors and the Company consistent with applicable requirements of the Public Company Accounting Oversight Board (the "PCAOB") regarding the independent auditor communications with audit committees concerning independence and tenure, and (b) information about policies and processes for maintaining independence and monitoring compliance with relevant requirements including the rotation of lead audit partners or the firm;

23. discuss with the independent auditors any such disclosed relationships and their impact on the independent auditors' objectivity and independence and take appropriate action in response to the independent auditors' report to satisfy itself of the auditors' independence;

24. consider whether, in the interest of assuring continuing independence of the independent auditors, the Company should regularly rotate its independent auditors, in addition to assuring the regular rotation of the lead audit partner as required by law;

25. at least annually, obtain and review a report by the independent auditors describing the firm's internal quality control procedures, any material issues raised by the most recent internal quality control review, or peer review of the firm, or by any review, inquiry or investigation by governmental or professional authorities (including the PCAOB), within the preceding 5 years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues;

26. set the Company's policy for the employment of employees or former employees of the independent auditors;

27. assess the effectiveness of the audit process at the end of the annual audit cycle;

28. review and pre-approve any audit-related work to be carried out by the independent auditors, including the fees and terms thereof, with pre-approvals disclosed as appropriate in the Company's periodic public filings; and, in connection with pre-approval of any permissible tax services and services related to internal control over financial reporting, discuss with the independent auditors the potential effects of such services on the independence of the auditor;

29. review and pre-approve any permitted non-audit work to be carried out by the independent auditors, including the fees and terms thereof (for items under $250,000 the Chair of the Committee is authorized to give such approval and on giving such approval must immediately notify each of the other members of the Committee. Quarterly reports will be made by the independent auditor to the Committee detailing such expenditure);

30. meet periodically with the independent auditors without management present;

31. meet periodically with the internal auditors without management present;

Report and Self-Evaluate

32. report regularly to the Board on Committee findings, recommendations and any other matters the Committee deems appropriate or the Board requests, including on any issues that arise with respect to the quality or integrity of the Company's financial statements, the performance and independence of the independent auditors and the performance of the internal audit function, the Company's compliance with legal or regulatory requirements and its Code of Conduct and Code of Ethics, approvals and ratifications of related person transactions, whistleblowing reports, and any other matters the Committee deems appropriate or the Board requests;

33. make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed;

34. prepare the report of the Committee required to be included in the Company's Annual Report on Form 10-K or proxy statement, as applicable, in accordance with applicable rules and regulations of the SEC; and

35. review annually its charter and its own effectiveness and compliance with its charter and recommend any changes to the Board.