

KONTOOR BRANDS, INC.
AUDIT COMMITTEE
CHARTER

I. PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Kontoor Brands, Inc. (the “Corporation”) is to assist the Board in its responsibility to oversee management’s conduct of the Corporation’s financial reporting process, including (A) overseeing (1) the integrity of the Corporation’s financial statements, (2) the Corporation’s compliance with legal and regulatory requirements, (3) the Corporation’s independent auditor’s qualifications and independence, (4) the performance of the Corporation’s internal audit function and independent auditor, and (5) the effectiveness of the Corporation’s internal control over financial reporting process and (B) preparing the report that is required by the rules of the Securities and Exchange Commission (“SEC”) to be prepared by the Committee and included in the Corporation’s annual proxy statement.

II. STRUCTURE

The Board shall annually designate the members of the Committee and its Chair. The Committee shall be composed of not less than three nor more than six members of the Board. The Board may fill any vacancies on the Committee. The Board may remove any member from the Committee at any time with or without cause. All members of the Committee shall, in the judgment of the Board, be independent in accordance with the rules and regulations of the SEC and the New York Stock Exchange Listing Standards. Each member shall in the judgment of the Board be financially literate. At least one member of the Committee shall in the judgment of the Board meet the requirements of an “audit committee financial expert” in accordance with the rules and regulations of the SEC. A person who satisfies the requirements of an “audit committee financial expert” shall also be presumed to have accounting or related financial management expertise. No member of the Committee may serve on more than two other public company audit committees unless the Board determines that such simultaneous service will not impair the ability of the member to serve effectively on the Committee. No action of the Committee shall be invalid or deemed beyond the authority of the Committee because of a failure of any member to meet the requirements of this paragraph.

The Secretary of the Corporation or the Secretary's designee will serve as the Secretary of the Committee.

III. MEETINGS

The Committee shall meet at least four times a year, or more frequently as circumstances dictate, and at such times and places as determined by the Committee. The Committee shall meet separately, and periodically, with management, members of the Corporation's internal audit function and representatives of the Corporation's independent auditor, and shall invite such individuals to its meetings as it deems appropriate, to assist in carrying out its duties and responsibilities. However, the Committee shall meet regularly without such individuals present.

A meeting of the Committee may be called by any member of the Committee. A majority of the members of the Committee shall constitute a quorum at any meeting. In the absence of its Chair, the Committee may appoint any other member of the Committee to preside at its meetings. The members of the Committee shall not have the authority to appoint another director to act in the place of an absent or disqualified member of the Committee.

A written agenda shall be prepared, when possible, for each meeting and distributed to Committee members before the meeting, together with any relevant background materials. Minutes of each meeting shall be prepared and distributed to the Committee. The Committee shall report on each of its proceedings to the Board at the next regular meeting of the Board, including with respect to the quality or integrity of the Corporation's financial statements, the Corporation's compliance with legal or regulatory requirements, the performance and independence of the Corporation's independent auditor and the performance of the internal audit function.

IV. RESPONSIBILITIES AND DUTIES

The Committee shall have the following basic duties and such other duties as shall be specifically assigned to the Committee by the Board and assumed by the Committee:

A. *Review of Financial Reports and Press Releases*

1. The Committee shall discuss with management and the independent auditor the audited financial statements to be included in the Corporation's Annual Report on Form

10-K (or the Annual Report to Shareholders if distributed prior to the filing of Form 10-K), including the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" ("MD&A") and review and consider with the independent auditor the matters required to be discussed by applicable requirements of the Public Company Accounting Oversight Board ("PCAOB") and the SEC.

2. The Committee shall recommend to the Board that the audited financial statements and the MD&A be included in the Corporation's Annual Report on Form 10-K and produce the audit committee report required to be included in the Corporation's proxy statement.

3. The Committee shall review with management and the independent auditor interim financial results to be included in the Corporation's quarterly reports to be filed with the SEC, MD&A and the matters required to be discussed by applicable requirements of the PCAOB; this review will occur prior to the Corporation's filing of any Form 10-Q.

4. The Committee shall discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee need not discuss these items in advance of each earnings release or in each instance in which the Corporation may provide earnings guidance.

5. The Committee shall discuss policies with respect to risk assessment and risk management, including discussing with management the Corporation's major financial, cybersecurity and information technology risk exposures and the steps that have been taken to monitor and control such exposures.

B. Independent Auditor

1. The Committee shall have the sole authority to retain (subject, if applicable, to shareholder ratification) and terminate the Corporation's independent auditor and set its fees. The independent auditor reports directly to the Committee.

2. The Committee shall review with the independent auditor the scope of the prospective audit, the estimated fees therefor and such other matters pertaining to such audit as the Committee may deem appropriate.
3. The Committee shall pre-approve all audit and permitted non-audit services to be performed by the independent auditor; or delegate the authority to pre-approve such services to one or more members of the Committee, who shall report any decision to pre-approve any services to the full Committee at its regularly scheduled meetings.
4. The Committee shall, at least annually, receive and review a report by the Corporation's independent auditor describing: (a) the firm's internal quality-control procedures; (b) 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, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (c) (to assess the auditor's independence) all relationships between the independent auditor and the Corporation.
5. The Committee shall, at least annually, evaluate the independent auditor's qualifications, performance and independence, including reviewing and evaluating the lead audit partner, assuring the regular rotation of the lead audit partner and considering the regular rotation of the accounting firm serving as the Corporation's independent auditor, and present its conclusions to the Board.
6. The Committee shall obtain the independent auditor's assurance that the audit was conducted in a manner consistent with the Securities Exchange Act of 1934, as amended, and other provisions of applicable law.
7. The Committee shall set clear hiring policies for employees or former employees of the independent auditor.
8. The Committee shall review and discuss with the Corporation's independent auditor (a) all critical accounting policies and practices to be used in the audit; (b) all alternative treatments of financial information within generally accepted accounting

principles (“GAAP”) that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditor; and (c) other material written communications between the independent auditor and management.

9. The Committee shall review with the independent auditor any problems or difficulties and management’s response, including resolution of disagreements between management and the independent auditor regarding financial reporting.

C. Internal Audit

1. The Committee shall review the appointment and replacement of the Corporation’s director of internal audit; and review any issues that arise regarding the performance of the Corporation’s internal audit function.

2. The Committee shall receive and review a report, at least annually, from the director of internal audit on the Corporation’s internal control over financial reporting based on the internal auditing performed and any matters significant to the Corporation contained in these reports.

3. The Committee shall review the Internal Audit Department’s annual plan, interim activities, and organizational structure, as needed. Such evaluation shall include a review of the responsibilities, budget and staffing of the Corporation’s internal audit function with the independent auditor.

D. Financial Reporting, Accounting Principles and Internal Control Matters

1. The Committee shall (a) advise management, including the Internal Audit Department, and the independent auditor that they are expected to provide the Committee with a timely analysis of significant financial reporting, accounting, or internal control over financial reporting matters; (b) periodically review with management, including the Internal Audit Department, and the independent auditor the adequacy and effectiveness of the Corporation’s internal control over financial reporting and any special audit steps adopted in light of any control deficiencies determined to be material weaknesses; and (c) discuss with management, the Internal Audit Department, and the independent auditor any

major issues regarding accounting principles and financial statement presentations, including any significant changes in the Corporation's selection or application of accounting principles.

2. The Committee shall review and discuss with management and the Corporation's independent auditor any major issues regarding accounting principles and financial statement presentation, including any significant changes in the Corporation's selection or application of accounting principles, any significant financial reporting issues and judgments made in connection with the preparation of the Corporation's financial statements, including the effects of alternative GAAP methods, and the effect of regulatory and accounting initiatives and off-balance sheet structures on the Corporation's financial statements.

3. The Committee shall make or cause to be made, from time to time, such other examinations or reviews as the Committee may deem advisable with respect to the adequacy of the systems of internal control over financial reporting and accounting practices of the Corporation and its subsidiaries and with respect to current accounting trends and developments, and take such action with respect thereto as may be deemed appropriate.

4. The Committee shall review the status of compliance with laws, regulations, and internal procedures, contingent liabilities and risks that may be material to the Corporation, the scope and status of systems designed to assure the Corporation's compliance with laws, regulations and internal procedures, through receiving reports from management, legal counsel and other third parties as determined by the Committee on such matters, as well as major legislative and regulatory developments which could materially impact the Corporation's contingent liabilities and risks.

5. The Committee shall oversee the Corporation's tax strategy and receive periodic updates from management regarding the tax strategy.

6. The Committee shall establish, maintain and oversee procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding the Corporation's accounting, internal control over financial reporting or auditing matters.

E. Annual Evaluation

1. The Committee shall annually evaluate its performance.

V. RESOURCES AND AUTHORITY

The Committee may authorize or conduct investigations into any matters within the scope of its responsibilities. The Committee shall have the authority to call before it management and other employees of the Corporation involved in financial or internal control matters. Further, the Committee shall have the power (without seeking Board approval) to engage such financial and internal control experts, including independent public accountants other than the Corporation's independent auditor, counsel, including counsel other than the Corporation's regular counsel, and other consultants as it deems reasonably necessary to assist it in carrying out its responsibilities. The Committee shall receive appropriate funding from the Corporation, as determined by the Committee, for the payment of (1) compensation of such experts, (2) compensation to any independent auditor for purposes of preparing or issuing an audit report or performing other audit, review or attest services for the Corporation, and (3) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee may form and delegate authority to subcommittees as it deems appropriate.

VI. LIMIT ON AUTHORITY

In accordance with the Corporation's Bylaws and the North Carolina Business Corporation Act, as amended, the Committee shall not have any power or authority as to the following:

1. The authorization or approval of distributions, except according to a formula or method, or within limits, prescribed by the Board;
2. The approval of, or the proposal to shareholders of, any action requiring approval of shareholders under the North Carolina Business Corporation Act, as amended;

3. The filling of vacancies on the Board or any of its committees;
4. The amendment of the Corporation's Articles of Incorporation;
5. The adoption, amendment or repeal of the Bylaws;
6. The approval of a plan of merger not requiring shareholder approval;
7. The amendment or repeal of any resolution of the Board that by its terms is amendable or repealable only by the Board; or
8. The action on matters committed by the Bylaws or resolution of the Board to another committee of the Board.

Except for the actions beyond the Committee's authority as specified in the previous paragraph, no action of the Committee shall be invalid or void solely because the action was taken not in conformance with this Charter.

VII. REVIEW OF CHARTER

The Committee shall annually review the provisions of this Charter and recommend at that time, or at any other time, any changes to the Board.

Originally adopted as of May 6, 2019

Last amended as of February 14, 2024