

THE BUCKLE, INC. AUDIT COMMITTEE CHARTER

This Audit Committee (“Committee”) Charter (this “Charter”) was adopted by the Board of Directors (“Board”) of The Buckle, Inc. (the “Company”) on December 12, 2005, and subsequently updated on March 19, 2012, September 16, 2019, September 14, 2020, and March 25, 2024.

PURPOSE. The purpose of the Committee is to assist the Board of the Company in fulfilling its oversight responsibilities by reviewing:

- Integrity of the financial reports and other financial information provided by the Company to any governmental body or the public;
- Company's compliance with legal and regulatory requirements, including the Company's internal accounting and financial reporting controls, cybersecurity and privacy;
- Independent auditor's qualifications and independence; and
- Performance of the Company's internal audit function and independent auditors. The Committee will also prepare the report that the U.S. Securities and Exchange Commission (“SEC”) rules require be included in the Company's annual Proxy Statement.

COMMITTEE MEMBERSHIP. The Committee shall:

- Be comprised of no less than three (3) members of the Board, the exact number to be established by the Board from time to time;
- Consist solely of individuals who meet the independence standards set forth in the SEC rules and in the listing requirements of the New York Stock Exchange;
- Be free from any other relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee;
- Have a working familiarity with basic finance and accounting practices, and at least one member of the Committee shall have accounting or related financial management expertise. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant; and
- Be elected by the Board at the annual organizational meeting of the Board and shall serve until their successors shall be duly elected and qualified. Unless a Chairperson is elected by the full Board, the members of the Committee may designate a Chairperson by majority vote of the full Committee membership.

Determinations as to whether a director satisfies the requirements for membership on the Committee shall be made by the Board.

RESPONSIBILITIES AND DUTIES. To fulfill its responsibilities and duties the Committee shall:

Financial Statements

- Review significant accounting and reporting issues and understand their impact on the financial statements including but not limited to (i) complex or unusual transactions and highly judgmental areas; and (ii) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles;
- Review the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company. Review analysis prepared by management and/or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements;
- Review with management and the independent auditor the results of the audit, including any difficulties encountered. This review will include any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management;
- Discuss the annual audited financial statements and quarterly financial statements with management and the independent auditors, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations". The Committee Chairperson may represent the entire Committee for purposes of this review;

- Review disclosures made by Chief Executive Officer and Chief Financial Officer during the Forms 10-K and 10-Q certification process about significant deficiencies in the design or operation of internal controls or any fraud that involves management or other employees who have a significant role in the Company's internal controls; and
- Discuss earnings press releases (particularly use of "pro forma," or "adjusted" non-GAAP, information), as well as financial information and earnings guidance provided to analysts and rating agencies. This review may be general (i.e., the types of information to be disclosed and the type of presentations to be made). The Committee need not review each release in detail prior to distribution to the public except where the Company intends to make forward-looking statements that have not otherwise been previously made.

Internal Control

- Consider the effectiveness of the Company's internal control system, including information technology security and control; and
- Understand the scope of Internal Auditor and independent auditor's review of internal control over financial reporting, and obtain reports on significant findings and recommendations, together with management's responses.

Internal Audit

- Review with management and Company's Internal Auditor plans, activities, staffing, and organizational structure of the internal audit function;
- Ensure there are no unjustified restrictions or limitations, and review and concur in the appointment, replacement, or dismissal of Company's Internal Auditor;
- Review the effectiveness of the internal audit function; and
- As needed, meet separately with Company's Internal Auditor to discuss any matters that the Committee or Internal Auditor believes should be discussed privately.

Independent Audit

- Select and retain the independent accountants, considering independence and effectiveness, and approve the fees and other compensation to be paid to the independent accountants;
- Review the independent auditor's proposed audit scope and approach, including coordination of audit effort with internal audit;
- Review the performance of the independent auditors, and exercise final approval on the appointment or discharge of the auditors. In performing this review, the Committee will:
 - At least annually, obtain and review a report by the independent auditor 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 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 (to assess the auditor's independence) all relationships between the independent auditor and the Company;
 - Take into account the opinions of management and internal audit; and
 - Review and evaluate the lead partner of the independent auditor.
- Present its conclusions with respect to the independent auditor to the Board. Ensure the rotation of the lead audit partner every five years and other audit partners every seven years and consider whether there should be regular rotation of the audit firm itself;
- As needed, consult with the independent accountants out of the presence of management about internal controls and the fullness and accuracy of the organization's financial statements; and
- Establish clear hiring policies for employees or former employees of the independent auditor.

Cybersecurity and Privacy

- Oversee the Company's cybersecurity risk management programs, review the effectiveness of such programs and address any identified inefficiencies or improvements in such programs with management; and
- Periodically meet with the leaders of the Information Technology and Information Security Departments to receive updates regarding cybersecurity, data privacy, data security and other risks relevant to the Company's information technology systems and the steps management has taken to monitor and manage any exposures.

Compliance

- Review management's monitoring of the Company's compliance programs and ensure that management has the proper review system in place to ensure that the Company's financial statements, reports and other financial information disseminated to governmental organizations, and the public, satisfy legal requirements;
- Establish procedures for the: (i) receipt, retention, and treatment of complaints received by Company regarding accounting, internal accounting controls, or auditing matters; and (ii) confidential, anonymous submission by Company's employees of concerns regarding questionable accounting or auditing matters;
- Review the findings of any examinations by regulatory agencies, and any auditor observations;
- Review the process for communicating the Company's Code of Business Conduct and Ethics to Company employees, and the system for monitoring and enforcing compliance therewith;
- Review, with management and the Company's General Counsel, any legal or compliance matters that could have a significant impact on the organization's financial statements;
- Discuss with management policies related to risk assessment and risk management including but not limited to significant risk exposures and steps taken by management to reduce/remediate exposure; and
- Review and approve all related party transactions, including outlining steps to structure, monitor, and assess such related party transactions.

Reporting Responsibilities

- Regularly report to the Board about Committee activities and issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors, and the performance of the internal audit function;
- Provide an open avenue of communication between internal audit, the independent auditor, and the Board;
- Approve the Committee report to be included in Proxy Statement: report annually to the shareholders, describing the Committee's composition, responsibilities and how they were discharged, and any other information required by rule, including approval of non-audit services;
- Discuss the audited financial statements for the Company's 401(k) Plan with management and independent auditors; and
- Review any other reports the Company issues that relate to Committee responsibilities.

Additional Responsibilities

- Perform other activities related to this Charter as requested by the Board;
- Review and assess the adequacy of this Charter annually, requesting Board approval for proposed changes, and ensure appropriate disclosure as may be required by law or regulation;
- Confirm annually that all responsibilities outlined in this Charter have been carried out; and
- Evaluate the Committee's and each individual Committee member's performance at least annually.

ADDITIONAL AUTHORITY OF THE COMMITTEE. The Committee shall have the authority to do the following, in its discretion, to the extent it deems appropriate in carrying out its duties under this Charter:

- Retain, or obtain, in its sole discretion, the advice of a third-party consultant or service provider relevant to the Committee's scope of responsibility. The Committee has the sole authority to approve all such third-party's fees and other retention terms. The Company shall provide for appropriate funding, as determined by the Committee, for the payment of reasonable compensation to such advisor retained by the Committee. The Committee may select such advisors, or receive advice from any other advisor, only after taking into consideration all factors relevant to that person's independence from management, including those independence factors set forth in the listing requirements of the NYSE.

MEETINGS OF THE COMMITTEE. The Committee shall meet as often as necessary to carry out its responsibilities, but not less than once each year. The Committee may, at its discretion, ask certain members of the Company's management, or any other person whose presence the Committee believes to be desirable and appropriate, to attend the meetings and provide pertinent information as appropriate. As part of its job to foster open communication, the Committee should meet at least annually with the Chief Financial Officer, Internal Auditor, and the independent auditor in separate executive sessions to discuss any matters that the Committee or each of these groups believe should be discussed privately. In addition, the Committee or at least its Chairperson should meet with the independent auditor and the Chief Financial Officer quarterly to review the Company's financials. At the discretion of the Chairperson of the Committee (but at least once each year), the members of the Committee shall meet in executive session, without any members of management present.

MINUTES. The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.

REPORTS. The Committee will report to the Board on a periodic basis and make such recommendations with respect to any of the above matters as the Committee deems necessary or appropriate.

COMPENSATION. Members of the Committee shall receive such fees, if any, for their service as Committee members as may be determined by the Board in its sole discretion. Fees may be paid in such form of consideration as is determined by the Board.