OXFORD INDUSTRIES, INC.

AUDIT COMMITTEE CHARTER

PURPOSE

The purpose of the Audit Committee (the "Committee") is to assist the Company's Board of Directors in fulfilling its oversight responsibilities with respect to (i) the integrity of the Company's financial statements, reporting processes and systems of internal controls, (ii) the Company's compliance with applicable laws and regulations, (iii) the qualifications and independence of the Company's independent auditors and (iv) the performance of the Company's internal audit function and its independent auditors. The Committee shall also serve as an open avenue of communication among the Company's management, independent auditors, internal audit function and Board of Directors.

COMPOSITION

The Committee shall be appointed by and shall report to the Board of Directors. The Committee shall consist of three or more members, as determined by the Board of Directors. Each member of the Committee shall meet the requirements of the New York Stock Exchange listing standards, and federal laws and regulations, with respect to audit committees, as they may become applicable from time to time. No member shall serve on the audit committee of more than two other public companies, unless the Board of Directors affirmatively determines that such simultaneous service will not impair the ability of the member to effectively serve on the Committee. Each Committee member shall be financially literate, at least one member of the Committee shall have accounting or related financial management expertise, as such qualifications are interpreted by the Board of Directors in its business judgment, and at least one member of the Committee shall be an audit committee financial expert, as defined by the Securities and Exchange Commission (or if no member is an audit committee financial expert, the reason for not having an audit committee financial expert on the Committee shall be disclosed). If the Board of Directors does not designate a Committee Chair or if the Chair is not present, the members of the Committee may designate a Chair by majority vote of the Committee membership. The Committee may form one or more subcommittees, and delegate authority to those subcommittees, as it deems appropriate.

MEETINGS

The Committee shall meet at least quarterly and shall determine whether circumstances dictate additional meetings. Meetings shall be at such times and places as the Committee shall determine, and any or all Committee members may participate in a meeting of the Committee in person or through the use of any other reasonable means of communication by which all Committee members participating may simultaneously hear each other during the meeting. A majority of the members of the Committee shall constitute a quorum. Any action that may be taken by the Committee at a meeting of its members may also be taken by unanimous written consent of the members.

AUTHORITY AND RESPONSIBILITIES

The Committee shall have the authority to conduct or authorize any investigation appropriate to fulfilling the responsibilities set forth in this Charter. The Committee shall have direct access to the Company's

independent auditors, the head of the Company's internal audit function or other personnel responsible for the internal audit function (including any third-party service provider performing internal audit services) and other members of Company management, as well as full access to all books, records, facilities and personnel of the Company. The Committee shall have the authority to retain, at the Company's expense, any outside legal, accounting or other advisors that it deems necessary or helpful to the performance of its responsibilities. The Company shall provide appropriate funding for the Committee for (i) payment of compensation to any such advisors retained by the Committee, and (ii) any ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee's authority and responsibilities shall include the following:

Review Procedures

1. Review and assess the adequacy of this Charter at least annually. Recommend any proposed changes to the Board of Directors for approval.

2. Review the Company's annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," with management and the independent auditors prior to filing or distribution. The review shall include discussion with Company management and the independent auditors of (i) significant issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and significant issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies, (ii) analyses prepared by management and/or the independent auditors 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, (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company, and (iv) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information).

3. Review and discuss with management financial information and earnings guidance provided to analysts and rating agencies.

4. In consultation with Company management, the independent auditors and the internal audit function, help to ensure the integrity of the Company's financial reporting processes and controls.

5. Review and discuss the Company's guidelines and policies with respect to risk assessment and risk management and the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

6. Periodically review the Company's data and cybersecurity risks, as well as mitigation efforts to manage such risks.

7. Periodically review the Company's consideration of sustainability, environmental impact and supply chain issues and risks and management's efforts to manage such risks.

8. Review, as appropriate, the type and presentation of the Company's key environmental, social and governance ("ESG") disclosures in SEC filings, which review may be done generally and not in advance of each ESG disclosure.

9. Meet separately in private session, periodically, with (i) management, (ii) the head of the Company's internal audit function or other personnel responsible for the internal audit function (including any third-party service provider performing internal audit services) and (iii) the independent auditors.

Independent Auditors

1. Appoint, retain, compensate, evaluate and terminate the Company's independent auditors. Discuss with the independent auditors the overall timing, scope and plans for the audit, the responsibilities of the independent auditors under generally accepted accounting standards and the responsibilities of management in the audit process, and the adequacy of staffing and compensation. Approve in advance all engagement fees and terms for audit and permitted non-audit and tax services by the independent auditors. Have the independent auditors report directly to the Committee. Be directly responsible for the oversight of the independent auditors, including resolution of any disagreements between management and the independent auditors.

2. At least annually, the Committee shall obtain and review a report by the independent auditors describing: the firm's internal quality-control procedures; and any material issues raised by the most recent quality-control review, or peer review, of the independent auditors, 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 independent auditors, and any steps taken to deal with any such issues.

3. On an annual basis (i) ensure that the independent auditors submit to the Committee a formal written statement detailing all relationships between the auditors and the Company (including information that the Company determines is required to be disclosed in the Company's proxy statement as to services for audit and non-audit services provided to the Company and those disclosures required by Rule 3526 of the Public Company Accounting Oversight Board, *Communication with Audit Committees Concerning Independence*, as it may be modified or supplemented), (ii) discuss with the independent auditors any disclosed relationships or services that may impact the auditors' objectivity and independence and (iii) recommend that the Board of Directors take appropriate action in response to the independent auditors' report to satisfy itself of such auditors' independence.

4. Review the qualifications, independence and performance of the independent auditors.

5. Discuss with the independent auditors on at least an annual basis the matters required to be discussed by Auditing Standard No. 16, as it may be modified or supplemented, as well as

any problems or difficulties the auditors encountered in the course of the audit work, including any restrictions on the scope of the independent auditors' activities or access to requested information, and any significant disagreements with management, and management's response.

6. Obtain assurance from the independent auditors that the audit of the Company's financial statements was conducted in a manner consistent with Section 10A of the Securities Exchange Act of 1934, as amended, which sets forth certain procedures to be followed in any audit of financial statements required under that Act.

7. Discuss with management the timing and process for implementing the rotation of the lead audit partner, the concurring partner and any other active audit engagement team partner.

Internal Audit Function

1. Review the appointment, performance and replacement of the head of the Company's internal audit function, or, if applicable, the appointment, retention, independence, performance and termination of any outsourced or co-sourced internal audit services, with the individual or third party service provider responsible for the internal audit function ultimately reporting to the Committee and the Board of Directors.

2. At least annually review and approve the internal audit function's audit risk assessment methodology, audit plans, work schedule, staffing model (including any third-party service provider performing internal audit services) and financial budget.

3. Review with the head of the internal audit function or other personnel responsible for the internal audit function (including any third-party service provider performing internal audit services) significant audit findings and recommendations.

4. Discuss on a regular basis (and at least annually) the responsibilities, budget and staffing of the Company's internal audit function, including any outsourced or co-sourced arrangements.

Other Responsibilities

1. Establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing or federal securities law matters. Establish procedures for the receipt, retention and treatment of confidential, anonymous submissions by employees of the Company (or any of its subsidiaries) of concerns regarding questionable accounting, auditing or federal securities law matters.

2. Review the Company's compliance and ethics programs, including compliance with legal and regulatory requirements, and review with management the effectiveness of such programs.

3. Annually prepare a report to shareholders for inclusion in the Company's proxy statement as

required by the SEC.

4. Set clear hiring policies with regard to employees and former employees of the Company's independent auditors.

5. Annually evaluate the Committee's own performance.

6. Perform any other activities consistent with this Charter and governing law that the Committee or Board of Directors deems necessary or appropriate.

7. Maintain minutes of meetings and regularly report to the Board of Directors on significant results of the foregoing activities. Regularly report to the Board of Directors any 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, or the performance of the internal audit function.

The Committee is responsible for the duties set forth in this Charter but is not responsible for either the preparation of the Company's financial statements or the auditing of those financial statements. Company management has the responsibility of preparing the financial statements. Company management and the Company's internal audit function are responsible for implementing and maintaining internal controls, and the independent auditors have the responsibility of auditing the financial statements and the Company's internal control over financial reporting. The review of the financial statements by the Committee is not intended to be of the same quality as the audit performed by the independent auditors.