

LEVI STRAUSS & CO.

**CHARTER OF THE AUDIT
COMMITTEE OF THE BOARD OF
DIRECTORS**

AMENDED AND RESTATED BY THE BOARD OF DIRECTORS ON DECEMBER 11, 2025

Statement of Purpose

The Audit Committee (the “Committee”) is a standing committee of the Board of Directors (the “Board”) of Levi Strauss & Co. (the “Company”). The purpose of the Committee is to assist the Board in its monitoring of the quality and integrity of the financial statements of the Company; accounting and financial reporting processes; systems of internal control over financial reporting; compliance with legal and regulatory requirements; the qualifications, selection, independence and performance of the Company’s independent registered public accounting firm, the performance, design and implementation of the internal audit function and the evaluation of the Company’s risk and policies for risk management and assessment, including material litigation instituted against the Company and resolution of any ethics issues. The Committee will also be responsible for any additional duties and responsibilities that the Board mandates, and the Committee’s functions and procedures should remain flexible to address changing circumstances most effectively.

Organization

Each member of the Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder.

The Committee may, in its sole discretion, select, retain, oversee and terminate special legal, accounting, consulting or other advisors to the Committee, and shall have the sole authority to approve the consultants’ or other advisors’ fees and other retention terms, and may request that any officer or other employee of the Company, including the Company’s outside counsel or any other person, meet with consultants or advisors to, the Committee. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to any such persons retained by the Committee and for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its responsibilities.

The Committee may request any officer or employee of the Company or the Company’s outside counsel or independent registered public accounting firm to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Committee shall not be required to implement or act consistently with the advice or recommendations of its consultant, legal counsel or other advisor to the Committee, and the authority granted in this Charter shall not affect the ability or obligation of the Committee to exercise its own judgment in fulfillment of its duties under this Charter.

To implement the Committee’s role, the Committee shall be charged with the following functions and processes, with the understanding that the Committee may supplement or (except as otherwise required by applicable law or the standards of the stock exchange that lists the Company’s stock (the “Listing Rules”)) deviate from these activities as appropriate under the circumstances. The Board shall retain the right to act on all such matters without limiting the

Committee's authority, subject to compliance with applicable law and the Listing Rules.

Financial Statement Integrity and Internal Controls

1. Review and discuss with management and the independent registered public accounting firm the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the auditors on the financial statements and internal control over financial reporting and the disclosures made in the management's discussion and analysis of financial condition and results of operations, and, as appropriate, risk factors sections to be included in the Company's Annual Report on Form 10-K before the Form 10-K is filed with the Securities and Exchange Commission (the "SEC") (or the annual report to shareholders if distributed prior to the filing of the Form 10-K). The Committee shall also discuss with the independent auditor the results of the annual audit. Based on such review and discussion, the Committee shall recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K for filing with the SEC.

2. Review and discuss with management and the independent registered public accounting firm the Company's quarterly financial statements, including the results of the independent registered public accounting firm's review of the quarterly financial statements, the disclosures made in the management's discussion and analysis of financial condition and results of operations and, as appropriate, risk factors sections of the quarterly report on Form 10-Q, prior to the filing of the Form 10-Q filed with the SEC. The Committee shall also discuss with management and the independent auditor any other matters required to be communicated to the Committee by the independent auditors under applicable standards of the Public Company Accounting Oversight Board (United States) (the "PCAOB") or applicable law or the Listing Rules in connection with such filing.

3. Oversee the preparation of any report, including the audit committee report, required by applicable rules and regulations to be included in the Company's annual proxy statement.

4. Discuss with management and the independent registered public accounting firm: (i) significant financial reporting issues and judgments made in connection with preparation and presentation of accounting principles and the Company's financial statements, including any significant changes in the Company's selection or application of accounting policies; (ii) the development and application of the Company's critical accounting policies and alternative policies; (iii) the development and application of critical accounting estimates; (iv) analyses of the effect of alternative assumptions, treatments, estimates or generally accepted accounting principles ("GAAP") methods on the Company's financial statements; (v) all known and likely misstatements identified during the audit (other than those the independent registered public accounting firm believes to be de minimis); (vi) any significant transactions that are outside the normal course of business or that appear unusual due to their timing, size or nature and the policies, practice that management used to account for these transactions; and (vii) any other material written communications between the independent registered public accounting firm and management.

5. Discuss with management the type and presentation of information to be included in the Company's earnings press releases, including the use of any pro forma, adjusted or other non-GAAP information, as well as financial information and earnings guidance periodically provided to investors, analysts and rating agencies, including the type of information to be disclosed and type of presentation to be made, in each case prior to their release to the public.

6. Discuss with management and the independent registered public accounting firm the effect of regulatory and accounting initiatives and standards, as well as off-balance sheet structures, on the Company's financial statements.

7. Discuss with management and the independent registered public accounting firm the risks faced by the Company and the policies, guidelines and process by which management assesses and manages the Company's risks, including the Company's major financial risk and enterprise exposures, risks related to environment, health and safety, corporate citizenship, public policy and community involvement ("ESG"), and the steps management has taken to monitor and control such exposures, including the Company's risk assessment, risk management and business resumption policies.

8. The Committee shall review with management the Company's disclosure controls and procedures, and shall review periodically, but in no event less frequently than quarterly, management's conclusions about the effectiveness of such disclosure controls and procedures, including any material non-compliance with them.

9. Discuss and review with management and the independent registered public accounting firm the scope, adequacy and effectiveness of the Company's internal controls over financial reporting including (i) management's annual assessment of the adequacy and effectiveness of such internal controls and the related report issued by the independent auditors (as applicable), (ii) controls adequacy and environment, (iii) any significant deficiencies or material weaknesses in the design or operation of and any material changes in such internal control and any special audit steps added in light of any material control deficiencies, (iv) anti-fraud measures and any fraud (regardless of materiality) identified by management involving management or other employees with a significant role in such internal controls, (v) any changes in such internal controls over financial reporting during the most recent fiscal quarter that have materially affected, or are reasonably likely to materially affect, internal control over financial reporting and (vi) the controls recommendations made by independent and internal auditors and implementation by management of those recommendations.

10. Review disclosures and certifications from the chief executive officer and chief financial officer as required in connection with the Form 10-K and Form 10-Q certification processes.

11. Discuss with management significant tax audit or other tax proceedings or inquiries and proposed tax law changes that could have a substantial impact on the Company.

12. In coordination with the Compensation and Human Capital and the Nominating, Governance and Corporate Citizenship committees of the Board, review and discuss with management, and as necessary the independent registered public accounting firm or any third party assessment provider, the preparation and inclusion of any financial information and metrics regarding the Company's business operations and business practices with respect to ESG issues included in the Company's earnings press release or reports filed with the SEC or other reports of the Company that include such information or metrics.

13. Review contingencies that could reasonably be expected to have significant impact on financial performance or condition.

Independent Registered Public Accounting Firm

1. Appoint (subject to shareholder ratification, if required by the Board), retain and, as the Committee may determine, terminate and replace the independent registered public accounting firm. The independent auditor shall report directly to the Committee. The Committee shall have sole authority to take such actions but may seek the concurrence of the Board in its decisions. The Committee shall select, appoint, compensate, evaluate, oversee and, if necessary, terminate and replace 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 for the Company.

2. Oversee the work of the independent registered public accounting firm, including resolution of disagreements between management and the independent registered public accounting firm regarding internal controls over financial reporting, accounting and financial reporting.

3. Determine and approve, with sole authority, the fees to be paid to the independent registered public accounting firm for audit services.

4. Maintain policies and procedures for the Committee's pre-approval of permitted audit services (and any de minimis exceptions permitted by applicable law), including the Audit Committee Policy Document, ensuring that such policies provide sufficient detail so that the Committee's responsibilities are not delegated to management. These policies and procedures may delegate authority to one or more members of the Committee to grant pre-approval, provided that the decisions are presented to the Committee at its next scheduled meeting. The Committee shall, in accordance with the procedures for pre-approval approved by the Committee (and any de minimis exceptions permitted by applicable law), review and pre-approve permitted non-audit and tax services and determine and approve fees to be paid for permitted non-audit and tax services. The Committee shall give due consideration to whether the independent auditor's performance of non-audit and tax services is legally permissible and compatible with the auditor's independence.

5. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services to the Company.

6. Obtain and review reports from the independent registered public accounting firm at least annually regarding: (i) the accounting firm's internal quality-control procedures; (ii) any material issues raised by the most recent quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, including the PCAOB, within the preceding five years respecting one or more independent audits carried out by the firm; and (iii) any steps taken to deal with any such issues. The Committee shall also obtain and review any other reports, and at such frequency, as required by applicable law or the standards of the PCAOB.

7. Obtain from the independent registered public accounting firm, at least annually, a written communication delineating all relationships and professional services between the independent registered public accounting firm and the Company or any of its subsidiaries as required by Ethics and Independence Rule 3526, *Communication with Audit Committees Concerning Independence*, of the PCAOB (including any successor rules) and the independent registered public accounting firm's written affirmation that the registered public accounting firm

is in fact independent. Discuss with the independent registered public accounting firm the independence of the auditors and any relationships or services that may impact the objectivity and independence of the firm.

8. Evaluate, at least annually, the qualifications, performance and independence of the independent registered public accounting firm, including a review and evaluation of the lead audit partner, whether the auditor's quality controls are adequate and whether the provision of non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management, and the information in the report from the independent registered public accounting firm described in the preceding paragraphs 6 and 7. Oversee and assure regular rotation of the audit partner as required by applicable law and consider whether, in order to assure continuing auditor independence, the appropriateness of adopting a policy of rotating the independent registered public accounting firm. The Committee shall present its conclusions with respect to the independent registered public accounting firm to the Board.

9. Receive and review all reports prepared by the independent auditor and ensure that the independent auditor has full access to the Committee and the Board during its performance of the annual audit to report on any and all appropriate matters.

10. Select, compensate, evaluate, oversee and, if necessary, terminate and replace 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 for the Company.

11. Review recommendations from management regarding, and adopt policies as required by applicable law and the Listing Rules regarding, the Company's hiring of employees or former employees of the independent registered public accounting firm that participated in any capacity in any Company audit and other aspects of the Company's relationship with the independent registered public accounting firm.

Audit Planning and Conduct

1. Prior to commencement of the annual independent audit, review and discuss with management, the internal auditors (as applicable) and the independent registered public accounting firm the audit objective and the proposed scope of the audit plan and fees, including the auditor's and management's responsibilities, the areas of business to be examined, the adequacy of the personnel to be assigned to the audit and other factors that may affect the timelines and effectiveness of such audit, any other firms performing audit procedures, the accounting policies and procedures to be followed, special areas to be investigated, reduction of redundant effort and the adequacy of the program for reliance on management testing and direct assistance of the internal audit function, as appropriate.

2. Discuss with the independent registered public accounting firm the matters required to be discussed by Statement of Audit Standards No. 1301, *Communications with Audit Committees*, as adopted by the PCAOB (including any successor rules adopted by the PCAOB), as may be modified or supplemented, including the adoption of, or changes to, the Company's significant accounting policies and practices, management judgments and estimates, significant audit adjustments, the management letter provided by the independent registered public accounting firm and the Company's response to that letter, and disagreements with management, and review with the independent registered public accounting firm any problems or difficulties the auditor may have encountered, including any restrictions on the scope of activities, access to requested information and management's response to such

problems or difficulties. Such review should also include a discussion of the responsibilities, budget and staffing of the internal audit function. The Committee shall resolve any disagreements between the Company's auditors and management.

Internal Audit

1. Evaluate and discuss with management the appointment, performance or replacement of the senior internal auditing executive. The Committee shall make recommendations to the Board regarding the same.

2. Discuss with management and the independent registered public accounting firm the objectivity and effectiveness of the internal audit function, including the internal audit department's responsibilities, the experience and qualifications of its senior members, competence, integrity, purpose, authority, organization, quality control procedures, access, budget, staffing, compliance with professional standards and the scope and performance of its internal audit function plan, including the results of any internal audits and management's response to any reports to management and support to management on the adequacy and effectiveness of internal control over financial reporting. The Committee shall also review and approve the hiring or dismissal of the head of the internal audit department.

3. Review and discuss the scope and performance of the annual internal audit plan, including its proposed focus and priorities in view of the Company's key risks.

4. Review and approve the internal audit department charter.

5. Review significant reports and findings by the internal audit department and management's responses, and any problems or difficulties the internal audit department may have encountered, including any restrictions on the scope of activities or access to requested information.

Legal and Compliance and Cybersecurity

1. Review the implementation and effectiveness of the Company's compliance and ethics programs and compliance with legal and regulatory requirements, and any other procedures for monitoring compliance with laws and policies on business, integrity, ethics and conflicts of interest. The Committee shall, at least quarterly, obtain from the person with operational responsibility for the Company's compliance and ethics program, the head of internal audit and/or the general counsel reports on the Company's ethics and compliance program, including confirmation that the Company and its subsidiaries/foreign affiliated entities are in conformity with applicable legal and regulatory requirements.

2. Review and discuss with management and the Board the Company's information technology use and protection, including but not limited to data governance, privacy, IT risks, compliance, cybersecurity and significant legislative and regulatory developments that could materially impact the Company. The Committee and management shall also oversee and evaluate the implementation and effectiveness of the Company's controls to monitor and mitigate these risks. The Committee shall have oversight for any investigations related to specific cybersecurity or technology incidents.

3. Review periodically and recommend to the Board any proposed changes to the Company's Worldwide Code of Business Conduct, in consultation with other committees of the Board as appropriate in specific cases, and review and recommend to the Board for approval

or disapproval any requests for consents or waivers required to be given by the Board under the Worldwide Code of Business Conduct.

4. Establish and oversee procedures for the receipt, retention and treatment of concerns received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters (the “Whistleblower Policy”). The Committee shall review any such concerns and shall receive reports regarding the investigation of such complaints, raised to it in accordance with and as described in the Whistleblower Policy.

5. Review and discuss with the general counsel and other management, the Company’s independent registered public accounting firm, and, as appropriate, external counsel and/or, in the judgment of the Audit Committee, such special counsel, separate independent registered public accounting firm and other consultants and advisors as the Audit Committee deems appropriate, any legal or regulatory matters, including legal cases against or regulatory investigations of the Company and its subsidiaries, that may have a material impact on the Company’s financial statements, financial results or compliance policies, any published reports that raise material issues regarding the Company’s accounting policies or compliance policies and any material correspondence or inquiries received from governmental agencies or regulators. The general counsel and the person with operational responsibility for the Company’s compliance and ethics program have express authority to communicate personally with the chair of the Committee about any such matters (as appropriate).

6. In coordination with the Compensation and Human Capital and the Nominating, Governance and Corporate Citizenship committees of the Board, review with management legislative and regulatory developments, including changes to the SEC’s rules and regulations, affecting ESG disclosures within the financial reporting framework.

Operations

1. Review this Charter at least annually and recommend any proposed changes to the Board for approval. The Committee shall also evaluate its performance annually. Any such reviews shall occur at least as frequently as required by the Listing Rules. The Committee chair shall report the Committee’s conclusions to the Board and may make recommendations for improvement to the Board.

2. Meet at least four times each year and may meet in person, by telephone, video conference or similar means of remote communication. As provided by the Company’s by-laws, a majority of the members of the Committee shall constitute a quorum for all meetings, and all matters shall be determined by a majority vote of the members present at a meeting duly called and held (or where only two members are present and constitute a quorum, by unanimous vote). The Committee shall meet periodically with management, the independent registered public accounting firm and the general counsel in separate executive sessions. As provided by the Company’s by-laws, the Committee may act without a meeting if all members consent in writing or by electronic transmission. Any member of the Committee may call meetings of the Committee.

3. Ensure that, in planning its annual schedule of meetings, sufficient opportunities exist for its members to meet separately with each of (i) management, (ii) the independent auditors, and (iii) the head (and any other senior personnel, as appropriate) of the Company’s

internal audit department, in each case with only those persons specified in (i), (ii) or (iii), respectively, present.

4. Report on the Committee's activities, discussions and actions to the full Board on a regular basis and review with the Board issues that may arise with respect to any significant issues or concerns, including 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 registered public accounting firms, or the performance of the internal audit function. The Committee shall make recommendations to the Board, as appropriate.

5. Except to the extent prohibited by applicable law, the Committee is authorized to form subcommittees consisting of one or more members of the Committee, and to delegate any of its responsibilities to such a subcommittee. The decisions made pursuant to any such delegated authority shall be reported to the full Committee at its next scheduled meeting.

6. Communicate periodically with management regarding materials and information provided to the Committee in view of the Committee's responsibilities as described in this Charter.

7. This Charter shall be placed on the Company's website.

8. Maintain copies of minutes of each meeting of the Committee, and each written consent taking action without a meeting, reflecting the actions so authorized or taken by the Committee. The minutes shall be circulated in draft form to all Committee members to ensure an accurate final record and shall be approved at a subsequent meeting of the Committee. A copy of the minutes of each meeting and all consents shall be placed in the Company's minute book.

9. Carry out such other duties that may be delegated to it by the Board from time to time and such other functions as necessary or appropriate in its opinion under applicable law, the Company's by-laws, the corporate code of the Company's state of incorporation, as well as rules and regulations of the SEC, the stock exchange that lists the Company's stock or other regulatory authorities.

Composition and Qualification

1. The Committee shall have a minimum of three directors, all of whom shall meet the independence requirements of the SEC and the Listing Rules, including the requirements of Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the "Exchange Act"), any other governing or regulatory body or other applicable law as may be applicable and the independence requirements of any other organization or body that the Company may, in its discretion, choose to follow, in each case as may be in effect from time to time. The fact that a Board member may own stock in the Company shall not, by itself, be considered an "interference" with independence.

2. Each member of the Committee shall be financially literate and otherwise satisfy the requirements applicable to audit committee members when and as required by the SEC and any stock exchange on which any of the Company's capital stock is listed, as in effect from time to time, as determined by the Board. In addition, at least one member of the Committee shall satisfy the applicable financial sophistication requirements (including in paragraph 3 below) and

any other requirement, as in effect from time to time, for accounting or related financial management expertise, as determined by the Board, when and as required by any stock exchange on which any of the Company's capital stock is listed.

3. At least one member of the Committee shall be an "audit committee financial expert" for purposes of the requirements of the SEC. A person who satisfies this definition of "audit committee financial expert" will also be presumed to have accounting or related financial management expertise. The designation or determination by the Board of a person as an "audit committee financial expert" will not impose on such person individually, on the Committee, or on the Board as a whole, any greater duties, obligations or liability than would exist in the absence of such designation or determination.

4. A member of the Committee may not simultaneously serve on the Audit Committee of more than three public companies unless such service is approved by the Board upon its determination, based on the recommendation of the Nominating and Corporate Governance Committee, that the simultaneous service would not impair the ability of the member to effectively serve on the Company's Audit Committee.

5. The Board shall appoint the Committee members and a chair on the recommendation of the Nominating, Governance and Corporate Citizenship Committee, and such Committee members shall serve for such terms as the Board may determine, or until their earlier resignation, death or removal. The Board may fill vacancies on the Committee. The Board may replace or remove a Committee member from the membership of the Committee at its sole discretion at any time with or without cause. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

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While the Committee has the responsibilities and powers described in this Charter, it is not the duty of the Committee to plan or conduct audits or to prepare or to determine that the Company's financial statements are complete and accurate and are in accordance with GAAP. This is the responsibility of management and the independent registered public accounting firm. It is also not the duty of the Committee to conduct investigations, to conduct audits or to assure compliance with laws, accounting standards and regulations and the Company's Worldwide Code of Business Conduct. The independent registered public accounting firm is ultimately responsible to the Committee, and the Committee has the ultimate authority and responsibility to select, evaluate and, where appropriate, terminate and replace the independent registered public accounting firm.

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