

JACK IN THE BOX INC.
AUDIT COMMITTEE CHARTER
Amended and Restated February 29, 2024

A. AUTHORITY

The Board of Directors (the “Board”) of Jack in the Box Inc., (the “Corporation”) by resolution dated November 1, 1985, established the Audit Committee (the “Committee”). By resolution dated April 29, 1994, the Board also established the Investment Committee, which by resolution dated February 14, 1997, was renamed the Finance Committee. By resolution dated February 29, 2024, the Board disbanded the Finance Committee and added certain responsibilities to the Committee that were previously delegated to the Finance Committee as further set forth in this Charter.

B. PURPOSE

The Committee is appointed by the Board to assist it in fulfilling its oversight responsibilities by reviewing and reporting to the Board on (i) the accounting, the financial reports and financial reporting processes of the Corporation, including the Corporation’s systems of internal controls over financial reporting, and the audits of the financial statements of the Corporation, (ii) policies and guidelines for risk management related to financial and accounting areas, (iii) the Corporation’s compliance with legal and regulatory requirements, and (iv) the execution of the Corporation’s cybersecurity risk management strategy. The Committee will also (i) review the qualifications, independence and performance, and approve the terms of engagement of the Corporation’s independent auditor, (ii) review the performance of the Corporation’s internal audit function, and (iii) prepare any reports required of the Committee under rules of the Securities and Exchange Commission (“SEC”).

The Committee will discharge the Board’s responsibilities relating to oversight of the function of the Administrative Committee of the Corporation.

The Committee is not responsible for the planning or conduct of audits or for any determination that financial reports are complete and accurate or in accordance with generally accepted accounting principles. These are responsibilities of management, Internal Audit and the independent auditors. The Committee serves a Board-level oversight role in which it provides counsel and direction to management and the auditors on the basis of information it receives and the experience of Committee members.

C. COMMITTEE MEMBERSHIP

1. The Committee will consist of at least three members. The members and the Chair of the Committee will be appointed by the Board on an annual basis after considering the recommendations of the Nominating & Governance Committee, and will serve until their successors are duly appointed, or until their earlier resignation or removal. If a Chair is not appointed by the Board, the members of the Committee may designate a Chair by majority vote of the full Committee. The Board may remove a Committee member from the Committee or appoint a new Chair of the Committee at any time with or without cause.
2. All Committee members will be independent in accordance with the requirements of the Nasdaq Stock Market (“NASDAQ”) standards governing the independence

of directors and audit committee members, SEC rules, and such additional independence standards as may be adopted by the Board from time to time. In addition:

- (a) Each member of the Committee must “be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement, and cash flow statement,” in accordance with NASDAQ Listing Rules; and
- (b) At least one member shall have “past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities,” as required by NASDAQ Listing Rules; and shall qualify as an “audit committee financial expert” as defined under SEC rules.

No member of the Committee may receive any compensation from the Corporation other than (i) director’s fees (including fees for service as a member of any Committee of the Board) and (ii) a pension or other deferred compensation for prior service that is not contingent on future service. No member of the Committee shall have participated in the preparation of the financial statements of the Corporation or any current subsidiary at any time during the past three (3) years.

D. COMMITTEE RESPONSIBILITIES

The Corporation will provide appropriate funding, as determined by the Committee, to permit the Committee to perform its duties under this Charter, to compensate its advisors and to compensate any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review, or attestation services for the Corporation. The Committee, at its discretion, has the authority to initiate special investigations and hire special legal, accounting or other outside advisors or experts to assist the Committee, as it deems necessary to fulfill its duties under this Charter.

The independent auditors for the Corporation are accountable to the Board and the Committee and report directly to the Committee.

In carrying out its responsibilities, the Board believes the policies and procedures of the Committee should remain flexible, in order to best react to changing conditions.

1. Oversight of the Independent Auditor

(a) Appointment, Compensation, Termination

The Committee will be directly and solely responsible for the appointment, termination, compensation, retention, and oversight of the independent auditor, including resolution of disagreements between management and the independent auditor regarding financial reporting.

(b) Approval of All Services and Fees

In advance of the engagement of the independent auditor, the Committee will approve all audit services, non-audit services, fees and other terms of engagement, in accordance with SEC rules. The Committee may establish pre-approval policies and procedures for audit and non-audit services provided that such policies and procedures are detailed as to particular services. Management will promptly inform the Committee as to each such service for which the independent auditor is engaged pursuant to such policies and procedures. At no time shall the Committee delegate its responsibilities to review and approve independent auditor fees to management.

(c) Review of Auditing Standard No. 16 and PCAOB Rule 3526 Matters

The Committee will periodically review and discuss with the independent auditor (i) the matters required to be discussed by Public Company Accounting Oversight Board (PCAOB) Auditing Standard No. 16, *Communications with Audit Committees*, and (ii) the formal written statements received from the independent auditor, consistent with and in satisfaction of PCAOB Rule 3526, *Communication with Audit Committees Concerning Independence*; and (iii) all relationships between the independent auditor and the Corporation and any other relationships that may impact the objectivity and independence of the auditor.

(d) Annual Report on Quality Control

The Committee will annually obtain and review a report from the independent auditor describing (i) the auditor's internal quality control procedures, and (ii) any material issues raised by the most recent internal quality control review or peer review 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 such issues.

(e) Evaluation

The Committee will annually review and evaluate the qualifications, performance, and independence of the independent auditor, including a review and evaluation of the lead partner of the independent auditor, and report to the Board on the Committee's conclusions together with any recommendations for action. The Committee will discuss with Internal Audit and management their views as to the competence, performance and independence of the independent auditor.

(f) Firm and Partner Rotation

The Committee will consider whether there should be rotation of the audit firm to assure continuing auditor independence, and will report to the Board on the Committee's conclusions. The Committee will also consult with the independent auditor to assure the rotation, every five years, of the lead audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit.

(g) Scope and Staffing of Annual Audit

The Committee will meet with the Independent auditor and management of the Corporation, in conjunction with the annual engagement of the independent auditor, to review the scope of the proposed audit for the current year, staffing of the audit, and the

audit procedures. At the conclusion of the audit, the Committee will review such audit, including any comments or recommendations of the independent auditor.

(h) Auditor Difficulties

The Committee will review and discuss with the independent auditor any problems or difficulties the auditor may have encountered during the course of an audit, including:

- (i) Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to requested information, and any significant disagreements with management;
- (ii) Any changes required in the planned scope of the audit;
- (iii) Any accounting adjustments proposed by the auditor but “passed” (as immaterial or otherwise);
- (iv) Any “management” or “internal control” letter issued or proposed to be issued by the auditor; and
- (v) Any other material communication provided by the auditor to the Corporation’s management.

(i) Auditor Communications with National Office, Significant Issues

At its discretion, the Committee will review with the outside auditor communications between the audit team and the audit firm’s national office respecting any significant auditing or accounting issues presented by the engagement.

(j) Auditor Assurances

The Committee will obtain assurance from the outside auditor that the annual audit 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 the Securities Exchange Act of 1934.

(k) Auditor’s Analysis Of Significant Judgments And Alternative Treatments

As needed, the Committee will review an analysis prepared by management and/or the independent auditor of significant financial reporting issues and judgments made in connection with the preparation and presentation of the Corporation’s financial statements, including an analysis of the effect of alternative GAAP methods on the Corporation’s financial statements and a description of any transactions as to which management obtained Statement on Auditing Standards No. 50 letters.

(l) **Hiring Policy**

The Committee will set policies for the Corporation's hiring of employees or former employees of the independent auditor if those employees were engaged on the Corporation's audit account.

2. **Review of Financial Reporting Policies and Procedures**

(a) **Proxy Statement and Forms 10-K and 10-Q**

The Committee will:

- (i) review and discuss with management and the independent auditor the Corporation's annual audited financial statements and quarterly financial statements, and any certification report, attestation, opinion or review rendered by the independent auditor, including:
 - a. the Corporation's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operation" ("MD&A"),
 - b. major issues regarding accounting principles, auditing standards and financial statement presentation, and
 - c. the independent auditor's judgment as to the accuracy of financial information, adequacy of disclosures and quality of the Corporation's accounting principles;

and will:

- (ii) recommend to the Board whether the audited financial statements of the Corporation should be included in the Corporation's Annual Report on Form 10-K.

The Committee will also approve the report required by the rules of the SEC to be included in the Corporation's annual proxy statement.

(b) **Financial Information and Earnings Guidance**

The Committee will review with management earnings guidance as well as financial information contained in material disclosures provided in public earnings releases and to ratings agencies and analysts, including any "pro forma" or adjusted financial information. The Committee may review such information in Committee sessions or as part of the full Board.

(c) **Critical Accounting Policies**

The Committee will review and discuss with the independent auditor the critical accounting policies and practices used by the Corporation, alternative treatments of financial information within generally accepted accounting principles that the independent auditor

has discussed with management, the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor.

(d) Correspondence with Regulators

The Committee will review with management and the independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports that raise material issues regarding the Corporation's financial statements or accounting policies.

(e) Assessment of Internal Controls

The Committee will review with management its assessment of the effectiveness and adequacy of the Corporation's internal controls, including discussing with the CEO and CFO:

- (i) any report on significant deficiencies in the design or operation of the internal controls that could adversely affect the Corporation's ability to record, process, summarize or report financial data,
- (ii) any material weaknesses in internal controls identified to or by the auditors, and
- (iii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Corporation's internal controls.

(f) Special Audit Steps

The Committee will review any special audit steps adopted in light of material control deficiencies.

(g) Auditor's Attestation

The Committee will review with the independent auditor the attestation and report on the assessment made by management and consider with management, the internal auditors and the independent auditor whether any changes to the internal controls are appropriate in light of management's assessment or the independent auditor's attestation.

(h) Disclosure Controls and Procedures

To the extent it deems appropriate, the Committee will review with management its evaluation of the Corporation's procedures and controls designed to assure that information required to be disclosed in its periodic public reports is recorded, processed, summarized and reported in such reports within the time periods specified by the SEC for the filing of such reports and consider whether any changes are appropriate in light of management's evaluation of the effectiveness of such disclosure controls.

(i) Internal Audit

The Committee will review and oversee the internal audit function of the Corporation to ensure independence of the internal audit function and the ability of internal audit to raise issues to the appropriate level of authority. The Committee's responsibilities will include:

- (i) reviewing and approving the internal audit charter on an annual basis;
- (ii) reviewing and approving risk-based internal audit plans and any significant changes to these plans;
- (iii) reviewing internal audit budgets and staffing levels;
- (iv) receiving communication from the chief audit executive on the internal audit activity's performance relative to its plans and other matters;
- (v) approving the appointment, replacement, or reassignment of the chief audit executive;
- (vi) evaluating the performance of the chief audit executive;
- (vii) making appropriate inquiries of management and the chief audit executive to determine whether there are inappropriate scope or resource limitations; and
- (viii) reviewing the results of internal and external quality assessments.

The Committee will discuss with the independent auditor the independent auditor's judgment about the competence, performance and cooperation of internal audit and management.

The Committee will also review internal audit processes for the assessment of the adequacy of internal controls. The Committee will receive copies or summaries of the significant reports to management prepared by the internal audit department and management's responses. The Committee will also review recommendations and findings of the internal auditor to assure that appropriate actions are taken by management.

(j) Off-Balance Sheet Transactions

The Committee will review with management and the independent auditor the effect of regulatory and accounting initiatives as well as the impact of off-balance sheet transactions or structures on the Corporation's financial results and operations.

(k) Significant Changes in Accounting Practices

The Committee will review and approve significant changes to the Corporation's selection or application of accounting principles and practices as suggested by the independent auditor, internal auditor, or management, and will review with management and the

independent auditor the effect of regulatory and accounting initiatives on the financial statements.

3. Risk Oversight, Legal Compliance, ESG Reporting Oversight, Monitor Plan Fiduciaries, and Ethics and Related Party Transactions

(a) Risk Assessment

If requested by the Board, the Committee will discuss with management and report to the Board regarding the Corporation's enterprise risk assessment policies and processes. In addition, the Committee will discuss and report to the Board the Corporation's major risk exposures and management's risk monitoring and mitigation activities in connection with:

- (i) financial reporting policies and procedures as described in Section 2 above;
- (ii) legal and regulatory compliance risks;
- (iii) tax compliance risks;
- (iv) cybersecurity risk management, incident response and strategy;
- (v) information technology risks; and
- (vi) reputational risk to the extent such risk arises from the topics considered by the Committee.

The Committee will periodically review the Corporation's insurance coverage.

(b) Regulatory Action and Legal Proceedings

The Committee will review with the Corporation's Chief Legal and Risk Officer or general counsel (i) any material government investigations, (ii) material pending or threatened legal proceedings involving the Corporation, and (iii) other contingent liabilities.

(c) Environmental, Social, and Governance ("ESG") Reporting Oversight

The Committee will periodically review legislative and regulatory developments affecting ESG disclosures in financial reporting. The Committee will review with management and, as applicable, the independent auditor, the type and presentation of the Corporation's ESG disclosures and the adequacy and effectiveness of applicable internal controls related to such disclosures and any assurance being provided by the independent auditor with respect to such reporting and disclosures.

(d) Monitor Plan Fiduciaries

The Board has delegated to the Committee all fiduciary authority with respect to any employee benefit plans which are sponsored by the Corporation or its majority owned domestic subsidiaries and which are subject to the fiduciary responsibility provisions of the Employee Retirement Income Security Act of 1974. The Committee shall appoint,

terminate and monitor the named fiduciary or named fiduciaries of such plan (unless such fiduciaries are specified in the constituent plan documents).

[Subject to such policies and guidelines as the Committee may approve, the Committee may delegate to the Administrative Committee and/or management such administrative functions or investment functions (including “Investment Committee” responsibilities described in the relevant plan documents) as the Committee deems appropriate and as may be permitted by law and the terms of the plans. The Committee shall monitor the Administrative Committee and retain the right to appoint and remove members of the Administrative Committee.

(e) Related Party Transactions

The Committee will conduct or authorize an appropriate review of any related party transactions (as defined in Item 404 of Regulation S-K) deemed significant by the Committee.

(f) Insider Transactions

The Committee will review reports and disclosures of insider and affiliated party transactions.

(g) Compliance Program

The Committee will review the Corporation’s policies and procedures for compliance with laws and regulations that may impact the Corporation’s financial reporting and disclosure.

(h) Ethics Program

The Committee will exercise oversight over the effectiveness of the Corporation’s ethics program in promoting an ethical culture, including by (i) periodically reviewing and approving the Corporation’s ethics code or “Code of Conduct” for all employees and directors, and recommending material changes for approval by the Board; (ii) providing prompt review and appropriate disclosure of any substantive change in, or any waiver of, such ethics code; (iii) monitoring compliance with the ethics code by reviewing quarterly reports from the Corporation’s ethics officer; and (iv) discussing ethical culture with management.

(i) Complaint Procedures

The Committee will periodically review and approve the Corporation’s procedures for (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by employees of the Corporation of concerns regarding questionable accounting or auditing matters; and monitor compliance with such procedures.

(j) Investigations

The Committee will conduct or authorize an investigation of any matter brought to its attention within the scope of its duties, with the power to retain outside counsel for this purpose if, in its judgment, such retention is appropriate. The Committee will report to the

Board the results of its investigation and make such recommendations, as it may deem appropriate.

(k) Annual Review of Charter

The Committee will review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

(l) Annual Agenda

The Committee will approve an Annual Agenda of activities.

(m) Performance Evaluation

The Committee will annually review its own performance.

(n) Engagement of Counsel, Advisors and Experts

Have the authority to engage independent counsel and other advisors and experts deemed necessary, as determined by the Committee, to permit the Committee to perform its duties under this Charter. The fees and expenses of these advisors and experts shall be paid by the Corporation, along with the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

E. COMMITTEE MEETINGS AND ACTION

1. A majority of the Committee members but not less than two, will constitute a quorum.
2. The action of a majority of those present at a meeting at which a quorum is present will be the act of the Committee.
3. Any action required or permitted to be taken at a meeting of the Committee may be taken without a meeting if all of the Committee members execute, either before or after the action is taken, a consent, either in writing or by electronic transmission, and the consent is filed with the minutes of the meeting.
4. The Chair will make regular reports to the Board.
5. The Committee may form and delegate authority to subcommittees or to one or more members of the Committee as the Committee may deem appropriate.
6. The Committee Secretary (who will be the Corporate Secretary or his designee) will give notice, if required, and keep minutes of all Committee meetings.
7. The Committee will meet as often as may be deemed necessary or appropriate in its judgment, but not less frequently than quarterly, either in person or telephonically. The Committee will meet in person at least annually. The Committee may invite members of management, internal auditors, independent auditors, legal counsel or others to attend meetings and to provide relevant information.

8. The Committee will meet with the independent auditor and with management on a quarterly basis to review the Corporation's financial statements and financial reports.
9. The Committee will meet separately with management, the independent auditor and internal auditor, as appropriate.
10. The Committee Secretary and management liaison (the chief audit executive) will prepare a preliminary agenda. The Chair will make the final decision regarding the agenda.
11. The agenda and all materials to be reviewed at the meetings should be received by the Committee members as far in advance of the meeting day as practicable.
12. The Committee Secretary should coordinate submission of all materials to the Committee members, to the extent practicable.
13. The Committee may perform any other activities consistent with this Charter, the Corporation's Bylaws, and governing law, as the Board deems necessary or appropriate.
14. Any actions taken by the Committee during any period in which one or more members fail for any reason to meet the membership requirements set for the Committee members shall be nonetheless duly authorized actions of the Committee for all corporate purposes.