

Terms of Reference of the Audit Committee

Adopted by Focusrite plc (the "Company") on 29 August 2025.

The purposes of the committee are:

ToR Clause	Terms	Compliance Status
1.	Purpose	
1.1.	to give the board of directors of the Company (the "Board") critical and independent advice on the integrity of the company's financial reporting process, the audit process, the system of internal controls and compliance with laws and regulations;	The Committee reports to the Board on various matters discussed at Committee meetings, usually at the Board meeting following the Committee meeting and will update the Board in relation to pertinent financial reporting processes, external and internal audit activities, the effectiveness of internal control systems, and monitoring compliance with applicable laws and regulations.
1.2.	to be available on an ad hoc basis to review significant accounting and reporting issues and recent professional and regulatory pronouncements to understand the potential impact on the company's financial statements; and	Ad hoc Committee meetings are organised as and when necessary to discuss any significant matters.
1.3.	to ensure a thorough and detailed review of the results of all audits is carried out by the independent Non-Executive Directors with management and external auditors.	Planning and progress of the Company audits is discussed regularly at meetings and the agenda contain time for discussions about the running of the audit with and without the management teams and auditors present.
2.	Membership	
2.1.	Members of the Audit Committee shall be appointed by the Board on the recommendation of the Nomination Committee, if a Nomination Committee is appointed.	The Company has a Nomination Committee and the composition of the Audit committee is discussed as and when necessary.
2.2.	The Audit Committee must comprise of a minimum of three members from amongst the Non-Executive Directors of the Company each of whom are identified by the Board as independent.	The Committee is comprised of three Non-Executive Directors of the Company, each of whom has been identified by the Board as being independent.
2.3.	One of the members of the Audit Committee shall be a	The Chair of the Committee is a former CFO of

	Non-Executive Director with recent and relevant financial experience and with competence in accounting and/or auditing. The Committee as a whole shall have competence relevant to the sector in which the Company operates.	listed companies and has recent and relevant financial experience and competence in accounting and/or auditing. The Committee assesses its skills and experience annually.
2.4.	All members should have sufficient competence to understand, analyse and, when necessary, challenge the management accounts and draft public financial statements.	The Committee assesses its skills and experience annually to ensure that there is the requisite financial literacy and expertise to effectively understand, analyse and critically evaluate management accounts and draft public financial statements, with each member bringing relevant professional qualifications, industry experience, and technical knowledge that enables them to provide informed oversight and, where appropriate, constructively challenge management's financial reporting and accounting judgments.
2.5.	Only members of the Audit Committee shall have the right to attend Audit Committee meetings. However, other individuals, such as the Chief Executive Officer, the Chief Financial Officer and other representatives from the finance, risk and compliance functions of the Company may be invited to attend all or part of any meeting.	The Chief Executive Officer, the Chief Financial Officer and other representatives from the finance, risk and compliance functions of the Company are regularly invited to attend all or part of all meetings.
2.6.	The external auditors will be invited to attend meetings of the Audit Committee on a regular basis.	The external auditors are invited to attend each meeting.
2.7.	Membership of the Audit Committee can be varied at any time by a majority resolution of the existing members of the Audit Committee provided that the provisions of this paragraph 2 are observed.	This is contained in the Committee's terms of reference but has not been exercised.

2.8.	Appointments to the Audit Committee shall be for a period of up to three years, which may be extended for two further three-year periods and then for such period(s) as the Board may consider appropriate, taking the advice of the Nomination Committee into account.	The tenure of members of the Committee is discussed from time to time by the Board and Nomination Committee. The independence of members of the Committee has been discussed by the Nomination Committee given the long tenure of the SID.
2.9.	The members of the Audit Committee as at the date of adoption of these terms of reference are Mike Butterworth, David Bezem and Naomi Climer.	Confirmed
3.	Chair	
3.1.	The Board shall appoint the chair of the Audit Committee who shall be an independent Non- Executive Director. The chair has the responsibility of liaising with the Board.	The Board has appointed an independent Non-Executive Director as chair of the Committee.
3.2.	The chair shall chair the meetings of the Audit Committee.	The chair chairs the meetings of the Committee.
3.3.	In the absence of the chair of the Audit Committee, the remaining members present shall elect one of themselves to chair the meetings of the Audit Committee.	Confirmed as to procedure. The chair has not been absent from any meeting of the Committee.
3.4.	The chair of the Audit Committee as at the date of adoption of these terms of reference is Mike Butterworth.	Confirmed.
4.	Secretary	
4.1.	The Company Secretary (or their nominee) or such other	The Company Secretary is the secretary of the Committee.

	person as the Board may determine from time to time shall be the secretary of the Audit Committee.	
4.2.	The secretary of the Audit Committee or their nominee shall attend meetings of the Audit Committee to take minutes.	The secretary of the Committee attend meetings of the Audit Committee to take minutes.
4.3.	In the absence of the secretary of the Audit Committee, the members present at a meeting of the Audit Committee shall elect another person to act as the secretary for the purposes of that meeting.	Confirmed as to procedure. The secretary has not been absent from any meeting of the Committee.
5.	Quorum	
5.1.	The quorum necessary for the transaction of business of the Audit Committee shall be two members, both of whom shall be independent Non-Executive Directors.	A quorum has been correct at all meetings of the Committee
5.2.	The secretary shall ascertain, at the beginning of each meeting, the existence of any conflicts of interest and minute them accordingly. The relevant member of the Audit Committee shall not be counted towards the quorum and they must abstain from voting on any resolution of the Audit Committee in which they and/or their associates have a material interest.	Confirmed. No conflicts of interest have been declared.
5.3.	A duly convened meeting of the Audit Committee at which a quorum is present shall be competent to exercise all or any of the authorities, powers and discretions vested in or exercisable by the Audit Committee.	Confirmed.

6.	Frequency of meetings	
6.1.	The Audit Committee shall meet at least twice a year and at such other times as the chair of the Audit Committee shall require.	The Committee meets at least twice a year.
6.2.	Any member of the Audit Committee, the internal auditors or the external auditors may request a meeting if they consider that one is necessary.	Confirmed. No member of the Committee, internal or external auditors have requested a meeting.
6.3.	Meetings of the Audit Committee will be arranged to the extent reasonably possible to tie in with the publication of the Company's financial statements.	Confirmed. The Committee's meeting schedule is discussed by all members of the Committee at the relevant Board meeting.
7.	Attendance at meetings	
7.1.	Members of the Audit Committee may attend meetings of the Audit Committee either in person or through telephonic and/or electronic means of communication.	Confirmed.
7.2.	Should any member of the Audit Committee wish to attend a meeting through telephonic and/or electronic communications, prior arrangements shall be made with the secretary of the Audit Committee.	Confirmed.
7.3.	Other than members of the Audit Committee, the Chief Financial Officer, the head of internal audit (if any) and a representative of the external auditors shall normally attend meetings along with the members of the Audit	The Chief Financial Officer and members of the external auditors are invited to and attend meetings of the Committee.

	Committee.	
7.4.	At least once a year the Audit Committee shall consider meeting with the external auditors without any executive member of the Board (or other members of the management team) being present.	The Committee has dedicated time at least twice per year when it meets with the external auditors without any executive member of the Board or other members of the management team present.
8.	Notice of meetings	
8.1.	Meetings of the Audit Committee shall be called by the secretary of the Audit Committee at the request of any of its members or at the request of the chair of the Audit Committee.	Confirmed.
8.2.	Unless otherwise agreed, notice of each meeting confirming the venue, time and date together with an agenda of items to be discussed, shall be forwarded to each member of the Audit Committee, and to any other person required to attend within a reasonable time prior to the date of the meeting. Supporting papers shall be sent to Audit Committee members and to other attendees as appropriate, within a reasonable time prior to the date of the meeting.	Notice of each meeting, venue, time and date at confirmed at each meeting of the Committee and Committee papers are usually circulated at least a week in advance of meetings.
8.3.	Any member of the Audit Committee shall be entitled, by notice to the secretary of the Audit Committee, to include other matters relevant to the functions of the Audit Committee in the agenda of an Audit Committee meeting.	Confirmed
8.4.	Notices, agendas and supporting papers can be sent in electronic form where the recipient has agreed to receive documents in such a way.	All recipients have agreed to and do receive notices, agendas and supporting papers in electronic form.

9.	Voting	
9.1.	Each member of the Committee shall have one vote which may be cast on matters considered at a meeting of the Committee. Votes can only be cast by members attending a meeting of the Committee.	Confirmed.
9.2.	Save where they have a personal interest, the chair of the Committee will have a casting vote.	Confirmed.
10.	Minutes of meetings	
10.1.	The secretary of the Audit Committee (or their nominee) in attendance at the meetings of the Audit Committee shall minute in sufficient detail all proceedings and resolutions of all such meetings, including the names of those present and in attendance. The minutes should also include any concerns raised by any member of the Audit Committee and/or dissenting views expressed.	All meetings are minuted and minutes approved by the Committee in the subsequent meeting.
10.2.	Draft and final versions of minutes of the Audit meetings shall be sent to all Audit Committee members for their comments and records respectively, in both cases within a reasonable time after the meeting.	Draft minutes of each meeting are circulated to the Committee and final versions of minutes are held by the Secretary.
10.3.	Once they are agreed, the secretary of the Audit Committee shall circulate the minutes, and reports of the Audit Committee, to all members of the Audit Committee and be available to all members of the Board.	Committee papers are all available electronically at all times.
10.4.	Minutes of the Audit	Confirmed.

	Committee meetings shall be kept by the secretary of the Audit Committee and shall be available for inspection by any member of the Audit Committee or Director at any reasonable time on reasonable notice.	
11.	Annual General Meeting	
11.1.	The chair of the Audit Committee shall attend the annual general meeting of the Company and be prepared to respond to any Shareholder questions on the Audit Committee's activities.	Confirmed. The chair of the Committee has attended each annual general meeting of the Company.
11.2.	The Audit Committee shall produce an annual report to be included in a separate section of the Directors' report to the annual report describing the Audit Committee's role and detailing its activities and how independent oversight over both management and external auditors has been exercised.	Each annual report has included a report from the Committee.
12.	Duties	
12.1.	The Audit Committee shall be responsible for:	
12.1.1.	monitoring in discussion with the auditors the integrity of the financial statements of the Company including its annual and interim accounts and reports, preliminary results announcements, and any other formal announcements relating to the Group's financial performance, reviewing significant financial reporting issues and judgements contained in them having regard to the matters communicated to it by the auditor;	Confirmed. The draft annual and interim accounts and reports are circulated to the Committee and discussed in Committee meetings with external auditors present.

12.1.2.	reviewing any other statements requiring board approval which contain financial information first, where to carry out a review prior to Board approval would be practicable and consistent with any prompt reporting requirements under any law or regulation applicable from time to time to the Company;	Confirmed. The draft annual and interim accounts and reports are discussed and approved by the Committee prior to being approved by the Board.
12.1.3.	reviewing summary financial statements, significant financial returns to regulators and any financial information contained in certain other documents such as announcements of price sensitive information;	Confirmed. The Committee has considered communications with regulators when necessary.
12.1.4.	reviewing and challenging where necessary:	
a)	the consistency of, and any changes to, significant accounting policies on a year on year basis;	A paper relating to the accounting policies is table at least annually to the Committee and discussed in the relevant meetings.
b)	the methods used to account for significant or unusual transactions where different approaches are possible;	A paper relating to significant transactions is table at least annually to the Committee and discussed in the relevant meetings.
c)	whether the Company has followed appropriate accounting standards and made appropriate estimates and judgements, taking into account the views of the external auditor;	A paper relating to significant judgements is table at least annually to the Committee and discussed in the relevant meetings.
d)	the clarity and completeness of disclosure in the Company's financial reports and the context in which statements are made; and	The Committee considers the disclosures in the Company's financial reports.

e)	all material information presented with the financial statements.	The Committee considers the draft annual and interim reports.
12.1.5.	reviewing the effectiveness of the Company's internal financial controls and, unless expressly addressed by a separate board risk committee composed of independent Directors, or by the Board itself, to review the Company's internal control and risk management systems and review and approve the statements to be included in the Annual Report concerning internal controls and risk management;	The matrix of internal controls is presented to the Committee biannually and progress against outstanding actions is monitored by the Committee.
12.1.6.	monitoring and reviewing the effectiveness of the Company's internal audit function in the context of the overall risk management system including annually assessing the operation, effectiveness and integrity of the internal audit plan and ensuring that it is adequately resourced and has appropriate standing within the Company, reviewing all reports from the internal auditors (and management's response) and meeting with the head of internal audit without management being present at least once a year to discuss their remit and any issues and, where there is no internal audit function, considering annually whether there is a need for an internal audit function and making a recommendation to the Board;	The results of the internal audit and the Company's risk report are presented to the Committee at least annually. The Committee considers at least annual whether there is the need for an internal audit function and an interim internal audit has been appointed each year in recent years.
12.1.7.	discussing whether the Audit Committee should	The Committee considers the financial

	recommend that the financial statements and accompanying reports should be approved by the Board in the Board meeting following the Audit Committee meeting and, if so, whether that approval should be granted subject to any matters discussed by the Audit Committee;	statements and accompanying reports when required and makes its recommendation for approval or otherwise) to the Board for consideration.
12.1.8.	(where relevant) reviewing the annual financial statements of the pension funds where not reviewed by the Board as a whole;	The Company does not operate a defined benefit pension and therefore doesn't hold a pension fund.
12.1.9.	reviewing the Company's arrangements for its employees and contractors to raise concerns, in confidence, about possible wrongdoing in financial reporting or other matters. The Audit Committee shall ensure that these arrangements allow proportionate and independent investigation of such matters and appropriate follow up action. The Audit Committee shall review the Company's procedures for detecting fraud;	The Committee has reviewed the Company's Speaking Up policy and provision of an independent Speaking Up hotline. The Company's procedures for detecting and preventing fraud are being updated in response to recent changes in legislation.
12.1.10.	making recommendations to the Board, for it to put to the shareholders for their approval in general meeting, in relation to the appointment, re-appointment and removal of the external auditor and agreeing the remuneration and terms of engagement of the external auditor and any matters relating to their resignation or dismissal;	The resolutions to be put to the Company's shareholders at its annual general meeting are considered by the Committee each year.

12.1.11.	developing and overseeing the selection procedure for the appointment of the external auditor, ensuring that all tendering firms have access to all necessary information and individuals during the tendering process;	The Committee has developed and overseen the tender process for selecting external auditors.
12.1.12.	reviewing and monitoring annually the external auditor's independence and objectivity as well as their qualifications, expertise and resources and the effectiveness of the audit process, taking into consideration relevant UK and other relevant professional and regulatory requirements including the FRC Ethical Standard;	The external auditors present a paper to the Committee relating to their independence at least annually.
12.1.13.	developing and implementing policy on the engagement of the external auditor to supply non-audit services, taking into account relevant ethical guidance regarding the provision of non-audit services by the external audit firm; and reporting to the Board, identifying any matters in respect of which it considers that action or improvement is needed and making recommendations as to the steps to be taken;	The external auditors present a paper to the Committee relating to the supply of non-audit services in conjunction with the paper relating to their independence.
12.1.14.	reviewing and approving the annual audit plan with the external auditor and ensuring that it is consistent with the scope of the audit engagement and the effectiveness of the audit;	The audit plan is presented to Committee meetings as necessary.

12.1.15.	reviewing the findings of the audit with the external auditor which shall include but not be limited to discussing major issues which arose on the audit, any accounting and audit judgements, levels of errors identified during the audit and the effectiveness of the audit;	Reviewing the findings of the audit with the external auditor, including major issues which arose on the audit, any accounting and audit judgements, levels of errors identified during the audit and the effectiveness of the audit is a schedule agenda item during the full and half-year audits.
12.1.16.	reviewing any representation letters and/or responses from the management before being given to the external auditor;	The representation letters are considered by the Committee in its meetings.
12.1.17.	meeting with the auditors at least twice a year, once at the planning stage, where the nature and scope of the audit will be considered, and once post audit at the reporting stage, and shall ensure that any auditor's management letters and management's responses are reviewed;	Audit planning has improved following the appointment of new external auditors and the external auditors attend Committee meetings to present the audit plans for the full and half year audits.
12.1.18.	discussing with the external auditor such issues as compliance with accounting standards and any proposals which the external auditor has made regarding the Company's internal auditing standards;	Accounting standards and any changes thereto are reported to Committee meetings by the external auditors.
12.1.19.	to meet with the Chief Executive Officer (or their representative) to hear a report on compliance with ethics and bribery act requirements (see Appendix A) and the Company's systems and controls for the prevention of bribery and to	The Company's anti-bribery procedure is presented to the Committee annually by the Secretary.

	review the ongoing compliance policies; and	
12.1.20.	reviewing the management of financial matters and focus upon the freedom allowed to internal auditors.	The scope of the internal audit is considered and approved by the Committee.
13.	Reporting responsibilities	
13.1.	The chair of the Audit Committee shall report formally to the Board on proceedings after each meeting on all matters within its duties and responsibilities and how it has discharged its responsibilities.	Confirmed. The chair of the Committee reports to the Board on pertinent matters arising in Committee meetings.
13.2.	The Audit Committee shall make whatever recommendations to the Board it deems appropriate on any area within its remit where action or improvement is needed.	Confirmed.
13.3.	The Audit Committee shall compile a report to shareholders on its role and activities to be included in the Company's Corporate Governance Report.	The role of the Committee and its activities are included in the Company's Corporate Governance Report.
14.	Other	
14.1.	The Audit Committee shall have access to sufficient resources in order to carry out its functions and discharge its duties. In the event that the Audit Committee determines that it has insufficient resources, it	Confirmed.

	may make a request for additional resources to the Chief Executive Officer. If the request for additional resources is denied, the Audit Committee may, if it chooses, make a request to the Board. The Board shall convene a Board meeting as soon as reasonably practicable to consider the request.	
14.2.	All members of the Audit Committee shall have access to the advice and services of the secretary of the Audit Committee with a view to ensuring that procedures of the Audit Committee and all applicable rules and regulations are followed.	Confirmed.
14.3.	In the event that the Audit Committee or any member of the Audit Committee requires access to independent professional advice in connection with their duties, a request may be made to the Company. All such requests shall be processed in accordance with any pre-defined procedures for seeking independent professional advice at the Company's expense.	Confirmed.
14.4.	Every member of the Audit Committee shall give sufficient time and attention to their duties as a member of the Audit Committee. They shall give the Company the benefit of their skills and expertise through regular attendance and active	Confirmed.

	participation.	
14.5.	The Audit Committee shall be provided with appropriate and timely training, both in the form of an induction process for new members and on an on-going basis for all members.	Confirmed.
14.6.	The Audit Committee shall, at least once a year, review its own performance, constitution and terms of reference to ensure it is operating at maximum effectiveness and recommend any changes it considers necessary to the Board for approval.	The Committee reviews its own performance at least annually either as part of the Board evaluation process or as a stand-alone action.
14.7.	The Audit Committee shall give due consideration to laws and regulations as applicable and relevant to the Group and in particular the provisions of the UK Corporate Governance Code or the QCA code for smaller quoted companies and associated guidance, the Companies Act 2006 and the AIM Rules.	Confirmed
14.8.	The Audit Committee shall:	
14.8.1.	keep under review the Company's arrangements by which its People may, in confidence, raise concerns about possible wrongdoing;	The Company's Speaking Up procedure is presented and reviewed by the Committee annually.
14.8.2.	address any other matters relating to its duties referred to the Audit Committee by the Board;	Confirmed.
14.8.3.	ensure that its terms of reference are available on the Company's website	Confirmed. The Committee's terms of reference are available at

	and include an explanation of its role and the authority delegated to it by the Board; and	https://focusriteplc.com/investors/governance/
14.8.4.	while carrying out its duties, have regard to their duties as Directors of the Company, including their duties under the Companies Act 2006.	Confirmed. Directors are given refresher training of their statutory duties annually.
15.	Authority	
15.1.	The Audit Committee is authorised by the Board to investigate any activity within its terms of reference. It is authorised to seek any information it reasonably requires from any employee and all employees are directed to co-operate with any reasonable request made by the Audit Committee. The Audit Committee has the right to publish in the Company's annual report details of any issues that cannot be resolved between the Audit Committee and the Board.	Confirmed.