GENESCO INC.
CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS

PURPOSE

The primary purpose of the Audit Committee (the "Committee") is to assist the Board of Directors (the "Board") in fulfilling its responsibility to oversee the integrity of the Company's financial statements, the effectiveness of the Company's internal controls over financial reporting, the Company's compliance with legal and regulatory requirements and its ethics programs as established by management and the Board, the Company's independent registered public accounting firm's qualifications and independence, and the performance of the Company's internal audit function and independent registered public accountants. The Committee shall provide a forum for communication among the independent registered public accountants, management, the internal audit department, and the Board. The Committee shall make regular reports to the Board and shall prepare the Audit Committee report required by the rules and regulations of the Securities and Exchange Commission ("SEC Rules") or the New York Stock Exchange listed company manual rules ("NYSE Rules") to be included in the Company's annual proxy statement and any other reports required by applicable securities laws or stock exchange listing requirements or rules.

In discharging its duties and responsibilities, the Committee is authorized to investigate any matter within the scope of its duties and responsibilities or as otherwise delegated by the Board, with full access to all books, records, facilities and personnel of the Company.

MEMBERSHIP

The Committee shall be comprised of not less than three members of the Board, and the Committee's members will meet the independence, experience and other requirements of the New York Stock Exchange ("NYSE"), Section 10A and Rule 10A-3 of the Securities Exchange Act of 1934 (the "Exchange Act"), and the SEC Rules. A Committee member other than in his or her capacity as a Committee member, Board member or member of any other Board Committee shall not accept directly or indirectly any consulting, advisory or other compensatory fee from the Company or be an "affiliated person" of the Company or any subsidiary thereof in violation of NYSE Rules or SEC Rules. No member of the Committee shall simultaneously serve on the audit committee of more than two other public companies, unless the Board (a) determines that such simultaneous service will not impair the ability of such member to serve effectively on the Committee and (b) discloses such determination in the Company's annual proxy statement.

Each member of the Committee must be financially literate, as determined by the Board, or become financially literate within a reasonable period of time after his or her appointment to the Committee. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

The Board acting on the recommendation of the Nominating and Governance Committee will appoint annually the members of the Committee and shall determine whether the Committee has an audit committee financial expert as defined by SEC Rules and whether such expert is "independent" from management under applicable NYSE Rules or SEC Rules.

No member of the Committee shall receive compensation from the Company other than director's fees for

service as a director of the Company, including reasonable compensation for serving on the Committee and regular benefits that other directors receive.

MEETINGS AND PROCEDURES

The Committee shall meet as often as it determines, but not less frequently than quarterly. The Committee shall meet not less frequently than four times annually with management, the internal auditors and the Company's independent registered public accounting firm in separate executive sessions. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent registered public accounting firm, or any other persons whose presence the Committee believes to be necessary or appropriate, to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. A majority of the Committee shall constitute a quorum, and the Committee shall act only on the affirmative vote of a majority of the members present at the meeting. In addition, actions taken by the Committee will be reported by the Committee chairperson to the Board at the next regular meeting following such action, and the Committee shall report to the Board with respect to its meetings, including any significant 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 registered public accounting firm, or the performance of the internal audit function.

The Committee may retain any independent counsel, experts or advisors (accounting, financial or otherwise) that the Committee believes to be necessary or appropriate to carry out its duties. The Committee may also utilize the services of the Company's regular counsel or other advisors to the Company. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent registered public accounting firm for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and to any advisors employed by the Committee, and ordinary administrative expenses of the Committee that are necessary or appropriate to carry out its duties.

DUTIES AND RESPONSIBILITIES

While the Committee has the duties and responsibilities set forth in this Charter, it is not the duty or responsibility of the Committee to prepare the Company's financial statements, to establish and maintain internal control over financial reporting, or to plan or conduct audits of those financial statements or of the effectiveness of internal control over financial reporting and reviews of the unaudited interim financial statements. These are the responsibilities of management and the Company's independent registered public accounting firm. Additionally, the Committee recognizes that the Company's financial management, including the internal audit department, as well as its independent registered public accounting firm, have more knowledge and more detailed information regarding the Company and its financial reports than do Committee members; consequently, in carrying out its duties and responsibilities, the Committee, including any person designated as an audit committee financial expert, is not providing any expert or special assurance as to accuracy or completeness of the Company's financial statements or any professional certification as to the independent registered public accountants' work, and is not conducting an audit or investigation of the financial statements nor determining that the financial statements are true and complete or have been prepared in accordance with generally accepted accounting principles ("GAAP") and applicable SEC Rules.

The following shall be the common recurring activities of the Committee in carrying out its duties and responsibilities. These functions are set forth with the understanding that the Committee may engage in additional activities as appropriate given the circumstances.

- The Committee shall have the sole authority to appoint or replace the Company's independent registered public accounting firm (subject, if applicable, to shareholder ratification), or 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. The Committee shall be directly responsible for the retention, compensation, termination, if necessary, and oversight of the work of the firm (including resolution of disagreements between management and the firm regarding financial reporting) for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company. The Committee shall discuss with the independent registered public accountants the overall scope and plans for their audit, including the adequacy of staffing. The independent registered public accountants shall report directly to the Committee.

- The Committee shall preapprove all auditing services, including internal control-related services based on Public Company Accounting Oversight Board ("PCAOB") Rule 3525, and permitted non-audit services (including the fees and terms thereof) to be performed for the Company by its independent registered public accountants, subject to the de minimus exceptions for non-audit services in accordance with Section 10A(i)(1)(B) of the Exchange Act which are approved by the Committee prior to the completion of the audit. The Committee shall receive certain disclosure, documentation, and discussion of non-prohibited tax services by the independent registered public accountants based on PCAOB Rule 3524. Approval by the Committee of a non-audit service shall be disclosed in the reports filed by the Company with the SEC or otherwise as required by law and SEC Rules. Committee pre-approval of audit, internal control-related services and non-audit services will not be required if the engagement for the services is entered into pursuant to pre-approval policies and procedures established by the Committee regarding the Company's engagement of the independent registered public accounting firm, provided the policies and procedures are detailed as to the particular services, the Committee is informed of each service provided and such policies and procedures do not include delegation of the Committee's responsibilities under the Exchange Act to the Company's management. The Committee may delegate to one or more designated Committee members the authority to grant preapprovals of auditing services, internal-control related services and permitted non-audit services, provided that any such pre-approval authority shall not extend to services of more than $100,000 and any decisions to preapprove shall be presented to the full Committee at its next scheduled meeting. Notwithstanding the foregoing, management has the authority to recommend auditing and non-auditing services to be provided by the independent auditors.

- The Committee shall review and discuss with management and the Company's independent registered public accountants the annual audited and quarterly unaudited financial statements, and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" provided on Form 10-Q and Form 10-K, including, but not limited to critical accounting policies. The review and discussion of the financial statements and the matters covered in the independent registered public accountants' report, if applicable, shall occur prior to the public release of such financial statements and the review and discussion of the related disclosure, including "Management's Discussion and Analysis of Financial Condition and Results of Operations," shall occur prior to the filing of the Form 10-Q or Form 10-K. The Committee shall review and discuss with management and the independent registered public accountants material related party transactions as defined in the applicable Accounting Standards Codification and other accounting and regulatory pronouncements. The Committee also shall review and discuss with the independent registered public accountants the matters required to be discussed under the standards of the PCAOB. Based on such review and discussion, and based on the disclosures received from, and discussions with, the independent registered public accountants regarding its independence as provided for below, the Committee shall make a recommendation to the Board as to whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.

- The Committee shall review and discuss with the independent registered public accountants prior to the filing of the Annual Report on Form 10-K the report that such accountants are required to make to the Committee regarding: (A) all accounting policies and practices to be used that the independent registered public accountants identify as critical; (B) all alternative treatments within GAAP for policies and practices related to material items that have been discussed among management and the independent registered public accountants, including the ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accountants; and (C) all other material written communications between the independent registered public accountants and management of the Company, such as any management letter, management representation letter, reports on observations and recommendations on internal controls, independent registered public accounting firm's engagement letter and independence letter and the schedule of corrected and uncorrected misstatements, if any.

- The Committee shall discuss with management and the independent registered public accountants: (A) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosure about changes in internal control over financial reporting; (B) significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements and the reasonableness of those judgments; (C) the effect of regulatory and accounting initiatives, as well as off-balance sheet transactions and structures, on the Company's financial statements; (D) the judgment of management and the independent registered public accountants about the quality of accounting principles; and (E) the completeness and clarity of the disclosures in the Company's financial statements.

- The Committee shall review and approve all related party transactions required to be disclosed pursuant to Regulation S-K, Item 404, and discuss with management the business rationale and whether appropriate disclosures have been made.

- The Committee shall discuss earnings press releases, including policies and procedures with respect thereto, and also discuss generally the financial information and earnings guidance which has been or will be provided to analysts and rating agencies.

- The Committee shall discuss with management any pro forma financial information or non-GAAP financial measures included in the Company's earnings press releases, periodic reports or other public disclosures.

- The Committee shall discuss, separately and periodically, with management, the senior internal audit executive officer and the Company's independent registered public accountants (A) the Company's major financial risk exposures, (B) its policies with respect to risk assessment and risk management including the risk of fraud, technology and information security, including cybersecurity and data privacy, (C) the Company's insurance program, and (D), prior to the filing of the 10-K, the Company's internal controls report and the independent registered public accountants' attestation of that report. The Committee shall review and approve the internal audit plan and functions at least annually and review with the independent registered public accountants the responsibilities, budget and staffing of the Company's internal audit functions. The senior internal audit executive officer shall report directly to the Chair of the Committee and administratively to the General Counsel.

- The Committee shall regularly review and discuss with the independent registered public accountants the matters required to be communicated to the Committee by the independent registered public accountants under auditing standards established from time to time by the PCAOB, including any

problems or difficulties the independent registered public accountants encountered during the course of the audit work, including any restrictions on the scope of activities or access to requested information or any significant disagreements with management and management's responses to such matters. In this connection, among the items that the Committee may review with the independent registered public accountants are: (A) any corrected and uncorrected misstatements or adjustments that were identified by the independent registered public accountants; (B) any communications between the audit team and the independent registered public accounting firm's national office respecting auditing or accounting issues presented by the engagement; and (C) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company.

- The Committee shall:

  - at least annually, evaluate the Company's independent registered public accountants' qualifications, performance and independence, including the review and evaluation of the lead partner of the audit engagement team and determine whether to reengage the current independent registered public accounting firm or consider other audit firms;

  - ensure the rotation of the lead audit partner of the independent registered public accounting firm and audit engagement team partners as required by NYSE Rules and SEC Rules;

  - establish clear hiring policies for employees or former employees of the independent registered public accounting firm who participate in any capacity in the audit of the Company's financial statements;

  - obtain and review, at least annually, a report by the independent registered public accounting firm describing the firm's internal quality control procedures and any material issues raised by its 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 any such issues;

  - receive from the independent registered public accounting firm annually a formal written statement delineating all relationships between the firm and the Company consistent with Independence Standards Board Standard No. 1, as may be modified or supplemented by such other standards as may be set by law or regulation or NYSE Rules; and

  - discuss with the independent registered public accounting firm in an active dialogue any such disclosed relationships or services and their impact on the firm's objectivity and independence and present to the Board its conclusion with respect to the independence of the firm.

- The Committee shall receive reports from the principal executive and financial officers of the Company regarding their evaluation of the adequacy and effectiveness of the Company's disclosure controls and procedures and the Company's internal controls over financial reporting and shall discuss management's process for assessing such adequacy and effectiveness with management and the independent registered public accountants; regarding all significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data and whether they have identified for the independent auditor any material weaknesses in internal controls; regarding any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls; and regarding whether there were significant changes in internal controls or in other factors that could significantly affect internal controls subsequent to the date of their evaluation, including any corrective actions with regard to significant deficiencies and material weaknesses. The Committee shall discuss

with the independent registered public accountants the characterization of deficiencies in internal controls over financial reporting. The Committee shall also discuss with management its remediation plan to address internal controls and deficiencies and shall determine that disclosures describing any identified material weaknesses and management's remediation plans are clear and complete.

- The Committee shall discuss with management its process for performing the required quarterly certifications under Section 302 of the Sarbanes-Oxley Act, including the evaluation of the effectiveness of disclosure controls and procedures by the Chief Executive Officer and Chief Financial Officer.

- The Committee shall discuss with management, the internal auditors, and the independent registered public accountants any (A) changes in internal controls over financial reporting that have materially affected or are reasonably likely to materially affect the Company's internal control over financial reporting that are required to be disclosed and (B) any other changes in such controls that were considered for disclosure in the Company's periodic filings with the SEC.

- The Committee shall establish procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters and for the confidential, anonymous submission by employees of concerns regarding questionable accounting, auditing and federal securities law matters.

- The Committee shall discuss with the Company's General Counsel any legal or regulatory matters that could reasonably be expected to have a material impact on the Company's business or financial statements or internal controls.

- The Committee shall meet at least annually with the Senior Officer with oversight of the Company's ethics and compliance programs for a report on the Company's ethics and compliance programs, including a review of any issues that may affect in any material way the financial reporting process, the financial risks of the Company and internal control systems of the Company.

- The Committee at least annually shall (A) perform an evaluation of the performance of the Committee, including a review of the Committee's compliance with this Charter; and (B) review and reassess this Charter and submit any recommended changes to the Board for its consideration.

- The Committee at least annually shall (A) discuss succession planning for Audit Committee members and (B) review with the chair of the Nominating and Governance Committee its recommendations with respect to succession planning.

- The Committee, as it may consider appropriate, may consider and review with the Board, management, internal or outside legal counsel, the Company's independent registered public accountants or any other appropriate person any other topics relating to the purposes of the Committee that may come to the Committee's attention and shall make such reports to the Board as are necessary or advisable.

- The Committee shall review and discuss with the Company's senior technology leaders and other key management personnel significant technology initiatives, operations and risks that may materially affect the Company's strategic plans, financial statements or internal controls over financial reporting.

- The Committee shall obtain and review reports on data management, security and privacy initiatives and significant existing and emerging cybersecurity risks, including material cybersecurity incidents, the impact on the Company and its stakeholders of any significant cybersecurity incident, and any disclosure obligations arising from any such incident.

- The Committee shall review and discuss with management, internal audit and the Company's independent registered public accounting firm, as appropriate, any material public disclosures (qualitative or quantitative) made by the Company related to its environmental, social and governance initiatives, including carbon and human capital disclosures, and the Company's processes and controls over such disclosures.

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