

INVESCO LTD.

AUDIT COMMITTEE CHARTER

This Audit Committee Charter (the “Charter”) has been adopted by the Board of Directors (the “Board”) of Invesco Ltd. (the “Company”) in connection with its oversight of the Company’s management and the business affairs of the Company.

1. **Purpose.** The purpose of the Audit Committee (the “Committee”) is (a) to assist the Board in fulfilling its responsibility to oversee (i) the Company’s financial reporting, auditing and internal control activities, including the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements, (iii) the independent auditor’s qualifications, independence, appointment, compensation, retention and performance and (iv) the performance of the Company’s internal audit function and (b) to prepare the audit committee report required by Securities and Exchange Commission (“SEC”) rules to be included in the Company’s annual proxy statement.

2. **Membership.**

a. **Number.** The Committee shall be comprised of not less than three members of the Board.

b. **Qualifications.**

i. Each member of the Committee shall be an “independent” director in accordance with the Applicable Corporate Governance Listing Standards and Section 10A(m)(3) of the U.S. Securities and Exchange Act of 1934, as amended and the rules and regulations of the SEC.

The term “Applicable Corporate Governance Listing Standards” means the Listed Company Manual of the New York Stock Exchange (the “NYSE”) and such listing standards of any other applicable securities exchanges on which the Company’s shares may be listed from time to time (together with such other requirements imposed by applicable law or regulation with respect to issuers of shares so listed), in each case as amended and in effect from time to time.

ii. Each member of the Committee shall, in the view of the Board, be financially literate or shall become financially literate within a reasonable period of time after appointment to the Committee. At least one member of the Committee shall be an “audit committee financial expert” as defined by the SEC.

iii. No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board has determined that such simultaneous service would not impair the ability of such member to effectively serve on the Committee.

iv. The Committee’s composition shall meet such other regulatory requirements relating to audit committees established from time to time by the SEC, the NYSE

and any other applicable governmental or self-regulatory organization to which the Company is subject.

- c. **Appointment and Removal.** The members of the Committee shall be appointed and may be removed by the Board, taking into account any applicable recommendations of the Nomination and Corporate Governance Committee.
- d. **Term.** Each member of the Committee shall serve until his or her successor is duly appointed and qualified, or until the expiration of his or her appointment to the Board or his or her earlier removal or resignation or such time as he or she no longer meets the qualifications to serve on the Committee.
- e. **Chairperson.** The Board shall designate a Chairperson of the Committee from among its members from time to time. The Chairperson of the Committee shall attend the Company's annual general meeting to answer questions, through the Company's Chairperson, posed by shareholders.

3. Meetings and Operations.

- a. **Meetings.** The Committee shall meet on a regular basis, but not less frequently than quarterly, and hold special meetings as circumstances require. The timing of the meetings shall be determined by the Chairperson of the Committee, in consultation with the other Committee members.
- b. **Meetings with Others.** The Committee shall periodically meet with management, the Chief Risk and Audit Officer and the independent auditor in separate executive sessions to provide the opportunity for full and frank discussion without members of senior management present. The Committee otherwise may meet in executive session and invite one or more members of management, the independent auditor or other independent advisors or other third parties to attend as it deems appropriate.
- c. **Quorum.** At all Committee meetings, a majority of the members of the Committee shall constitute a quorum for the transaction of business.
- d. **Actions.** A majority of the members of the Committee shall be empowered to act on behalf of the Committee, and the action of a majority of the members of the Committee shall be the action of the Committee. The Committee shall keep a record of its actions and proceedings.
- e. **Reporting to the Board.** The Committee shall regularly report to the Board actions taken by the Committee.
- f. **Delegation.** Subject to applicable law and the Applicable Corporate Governance Listing Standards, in discharging its duties, the Committee shall have full authority to form subcommittees and delegate any or all of its duties to such subcommittees (or, in circumstances deemed appropriate by the Committee, to a single Committee member) as the Committee deems appropriate.

4. **Authority and Responsibilities.** The Committee's function is primarily one of oversight and shall not relieve the Company's management of its responsibility for preparing financial statements which accurately and fairly present the Company's financial results and condition, or the responsibilities of the independent auditor relating to the audit or review of financial statements. The Committee shall have the following authority and responsibilities:

Independent Auditor Oversight.

- a. The Committee shall make recommendations to the shareholders not less than annually regarding the appointment and retention of the independent auditor. Subject to the requirement of Bermuda law that the shareholders appoint, and terminate the appointment of, the independent auditor, the Committee shall be directly responsible for the compensation, terms of engagement and oversight of the work of the independent auditor engaged (including resolution of disagreements between management and the independent auditor 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 independent auditor shall report directly to the Committee.
- b. The Committee shall pre-approve the engagement of the independent auditor to provide any audit or permitted non-audit services to the Company. The Committee shall establish pre-approval policies and procedures pursuant to which audit and permitted non-audit services may be pre-approved. The Committee may delegate the authority to grant pre-approvals to one or more designated members of the Committee. The decisions of any member (to whom authority is delegated) to pre-approve any such audit or non-audit service shall be reported to the full Committee at its scheduled meetings.
- c. The Committee shall establish hiring policies for employees and former employees of independent auditors.
- d. The Committee shall annually review an independent auditor's report including (i) the independent auditor's quality control procedures, (ii) any material issues raised by the most recent internal quality control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the independent auditor, and any steps taken to deal with any such issues and (iii) all relationships between the independent auditor and the Company consistent with applicable law and regulation, such as disclosure of any other relationships with the Company or management and their impact on the independent auditor's independence. The Committee shall present its conclusions with respect to the independent auditor to the Board.
- e. The Committee shall evaluate the independent auditor's qualifications, performance and independence based on a review of the independent auditor's report described above and a review of the auditor's work throughout the year. As part of such evaluation, the Committee shall (i) review and evaluate all senior members of the

independent auditor's team, (ii) consider whether the audit engagement team partners should be rotated more frequently than is required by law, so as to assure continuing auditor independence, (iii) consider whether the independent auditor should be rotated, so as to assure continuing auditor independence and (iv) obtain the opinion of management and the internal auditor of the independent auditor's performance.

Internal Auditor Oversight.

- f. The Committee shall monitor and review the effectiveness of the Company's internal audit function and meet separately with the Company's Chief Risk and Audit Officer to review any audit related issues. As part of such oversight, the Committee shall:
 - i. Annually review internal audit plans, responsibilities, staffing and budget of the Company's internal audit function and the adequacy of resources and funding to carry out the proposed work scope and review significant changes to such matters throughout the year.
 - ii. Review and concur in the appointment, compensation, replacement or dismissal of the Chief Risk and Audit Officer.
 - iii. Discuss significant internal audit findings in appropriate detail as well as the status of past audit recommendations.
 - iv. Approve an Internal Audit Charter for the Company and review and approve the adequacy of such charter from time to time.

Financial Reporting Oversight.

- g. The Committee shall meet to review and discuss with management and the independent auditor: (i) the annual audited financial statements and quarterly financial statements, including the notes thereto; (ii) related disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"; and (iii) any critical audit matters from the current period audit prior to the filing of the Company's Form 10-K.
- h. the Committee shall review and generally discuss the Company's earnings press releases, including the type of presentation of information to be included therein (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies.
- i. The Committee shall review and discuss with the Company's management and the independent auditor prior to the public disclosure of any audit report: (i) all accounting policies, practices and judgments which may be viewed as critical; (ii) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles and policies; (iii) any analyses of management and/or the independent auditor setting

forth significant issues regarding accounting principles, financial reporting issues and judgments made in connection with the preparation of the financial statements; (iv) all alternative treatments of financial information within generally accepted accounting principles that have been discussed by management and the independent auditor, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; (v) any material errors identified by management or the independent auditor in current or previously issued financial statements (vi) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements; and (vii) other material written communications between the independent auditor and management, such as any management letter comments or the schedule of unadjusted differences.

- j. The Committee shall review with management and the independent auditor (i) the quality and adequacy of the Company's internal controls over financial reporting, disclosure controls and procedures, and accounting procedures, including reports of material weaknesses or significant deficiencies in the design or operation of internal controls and/or any fraud that involves personnel having a significant role in internal control over financial reporting, as required to be disclosed by the Chief Executive Officer and/or Chief Financial Officer in connection with any applicable legal or regulatory certifications and/or presented in the independent auditor's written report, a report of management or internal audit, or otherwise, and (ii) any special audit steps adopted in light of material control deficiencies.
- k. The Committee shall review with the independent auditor any audit problems and/or difficulties and resolve any disagreements regarding financial reporting arising between the Company's management and any independent auditor employed by the Company. The review shall also include discussion of the responsibilities, budget and staffing of the internal auditor.
- l. The Committee shall discuss, and shall assist the Board in overseeing, policies and procedures with respect to Company enterprise risk assessment and risk management.

Audit Committee Report.

- m. The Committee shall prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement.

Legal and Regulatory Compliance Oversight.

- n. The Committee shall assist the Board in overseeing the Company's legal and regulatory compliance.
- o. The Committee shall establish procedures for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal controls, or auditing matters, which procedures shall include a process for the confidential, anonymous submission by Company employees of concerns regarding questionable

accounting, internal accounting controls or auditing matters. In addition, the Committee shall review complaints received directly by the Committee under those procedures or, to the extent required by its policies with respect thereto, received through the Compliance Reporting Line established by the Company to permit anonymous reporting of potential material violations of law, regulations or the Company's Code of Conduct.

Other.

- p. In discharging its oversight role, the Committee is authorized to investigate any matter that the Committee deems appropriate, with access to all books, records, facilities and personnel of the Company.
 - q. The Committee shall have the authority to perform any other activities it deems are appropriate, consistent with this Charter.
 - r. The Committee shall have the authority to retain independent advisors, including, but not limited to, independent counsel, auditors or other experts, at the expense of the Company, to assist in carrying out Committee responsibilities, as the Committee may deem appropriate.
 - s. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor and advisors employed by the Committee and for ordinary administrative expenses of the Committee.
 - t. The Committee shall review and approve or ratify all related party transactions in accordance with the Company's Policies and Procedures with respect to Related Person Transactions. **Annual Performance Evaluation.** The Committee or the Board shall annually review the Committee's performance in such manner as it deems appropriate.
5. **Annual Review of Committee Charter.** The Committee or the Board shall annually review and reassess the adequacy of this Charter and, in the case of the Committee, recommend any proposed changes to the Board for approval.
6. **Miscellaneous.**
- a. The Company Secretary shall be the Secretary of the Committee except as the Committee may otherwise determine from time to time.
 - b. The Committee will make this Charter publicly available.
7. **General.** This Charter is intended as a component of the flexible framework within which the Board, assisted by its committees, directs the affairs of the Company. While it should be interpreted in the context of applicable laws, regulations and listing requirements, as well as in the context of the Company's Memorandum of Association and Bye-Laws (in each case as amended), it is not intended to establish by its own force any legally binding

obligations.

Last approved by the Board as of May 23, 2024