

**Charter
of the
Audit Committee
of
The Finish Line, Inc.**

Statement of Purpose

The Audit Committee (“Committee”) of The Finish Line, Inc. (“Company”) is appointed by the Board of Directors (“Board”) of the Company to assist the Board in fulfilling its oversight responsibilities regarding the following:

- The integrity of the Company’s financial statements, including matters relating to its internal controls;
- The qualification and independence of the Company’s external independent auditors (“Independent Auditors”);
- The performance of the Company’s internal audit function and Independent Auditors;
- The Company’s compliance with legal and regulatory requirements; and
- Such other policies, procedures and activities of the Company as may be directed by the Board.

In addition, the Committee shall prepare any reports or other disclosures that the Committee is required to prepare pursuant to the rules of the Securities and Exchange Commission (“SEC”) and the National Association of Securities Dealers, Inc. (“NASD”) for inclusion in the Company’s annual proxy statement or other public reports, as applicable.

Although the Independent Auditors are ultimately accountable to the Committee and the Board, as representatives of the Company’s shareholders, the Independent Auditors shall report directly to the Committee. The Committee shall be directly responsible for the appointment, oversight, compensation, evaluation, and, where appropriate, termination and replacement, of the Independent Auditors (subject, if applicable, to shareholder approval in accordance with the Company’s practices and any applicable legal requirements).

While the Company has the responsibilities and powers set forth in this Charter, Company management is responsible for the preparation, presentation and integrity of the Company’s financial statements. Company management is also responsible for maintaining appropriate accounting and financial reporting principles and policies and internal controls and procedures that provide for compliance with accounting standards and applicable laws and regulations. The Independent Auditors are responsible for planning and carrying out a proper audit of the Company’s annual financial statements, reviews of the Company’s quarterly financial statements, and other procedures. In fulfilling their responsibilities set forth herein, it is recognized that members of the Committee are not full-time employees of the Company and are not, and do not necessarily represent themselves to be, accountants or auditors by profession. Moreover, it is not the duty or responsibility of the Committee or its members to conduct “field work” or other types of auditing or accounting reviews or procedures or to set auditor independence standards.

Composition

The Committee shall be comprised of a minimum of three (3) members of the Board. All of the members of the Committee shall be “independent” under the applicable requirements of the SEC and NASD, including any additional requirements for audit committee members, as interpreted by the Board in its business judgment. In addition, each of the members of the Committee shall be “financially literate”, and at least one (1) member of the Committee shall have “accounting or related financial management expertise”, as determined by the Board in its business judgment. Members of the Committee shall be appointed by the Board and shall serve for such term or terms as the Board may determine and until their successors shall be duly qualified and appointed. The Board shall designate a chairperson of the Committee.

No director may serve as a member of the Committee if such director serves on the audit committees of more than two (2) other public companies, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee.

Meetings

The Committee shall meet at least four (4) times annually in person or telephonically, or more frequently as the Committee deems necessary. The Committee shall meet periodically in separate private sessions with (i) management, and (ii) the Independent Auditors, as appropriate, to discuss, as applicable, the scope of planned internal auditing activities and internal auditing results, the performance of the annual audit by the Independent Auditors, and any other matters that the Committee or any of these parties believe should be discussed privately. The Committee encourages, and may request, that members of senior management of the Company, other employees of the Company, and, if and as appropriate, third parties, attend Committee meetings to provide additional information, insight and expertise regarding matters being discussed by the Committee.

Duties and Responsibilities

In furtherance of the purposes of the Committee, the Committee shall have the following duties, responsibilities and authority. The Committee shall:

1. Have the sole authority and responsibility for the appointment and termination of the Independent Auditors. The Committee also shall be responsible for setting the compensation and retention terms for, and overseeing and evaluating the performance of, the Independent Auditors with respect to audit, review and/or attestation services. The Independent Auditors shall report directly to the Committee.
2. Have sole authority and responsibility to approve in advance the retention of the Independent Auditors for the performance of all audit and lawfully permitted non-audit services and the fees for such services. Pre-approval of non-audit services (other than review and attestation services) will not be required if such services fall within rules or exceptions established by the SEC.
3. Ensure that the Committee receives from the Independent Auditors the written disclosures and letter required by Public Company Accounting Oversight Board (“PCAOB”) Rule 3526 “Communication with Audit Committees Concerning Independence” delineating all relationships between the Independent Auditors and the Company; the Committee shall discuss with the Independent Auditors their independence, including any disclosed relationships or services that may impact the auditors’ objectivity and independence. If deemed appropriate by the Committee,

the Committee may recommend that the Board take appropriate action in response to the Independent Auditors' report to satisfy itself of their independence. The Committee shall also confirm with the Independent Auditors that the Independent Auditors are in compliance with the partner rotation requirements established by the SEC.

4. Ensure that the Committee annually receives and reviews a report from the Independent Auditors describing the auditing firm's internal quality-control procedures, any material issues raised by the most recent internal quality-control review or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities or a private sector regulatory board, within the preceding five (5) years, relating to independent audits carried out by the firm, and any steps taken to deal with any such issues.
5. Review with the Independent Auditors and with Company management the proposed scope of the annual audit, past audit experience, the Company's internal audit program, recently completed internal audits and other matters bearing upon the scope of the audit. The discussion will include a review of any audit problems or difficulties, including any restrictions on the scope of the Independent Auditors' activities or on access to requested information, any significant disagreements with management and management's responses to such matters. The Committee shall be responsible for resolution of any disagreements between the Independent Auditors and Company management regarding financial reporting.
6. Review and discuss with Company management and the Independent Auditors the annual audited financial statements to be included in the Company's annual report on Form 10-K including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations". This discussion should include (i) matters required to be discussed by PCAOB Auditing Standard 1301, "Communications with Audit Committees", as then in effect; and (ii) major issues regarding accounting principles and financial statement presentations, including critical accounting estimates and judgments, significant changes in the Company's selection or application of accounting principles, and major issues as to the adequacy of the Company's internal controls and special audit steps adopted in light of any material control deficiencies.
7. Recommend to the Board based on the review described in paragraphs 3 and 6 above whether the audited financial statements should be included in the Company's annual report on Form 10-K.
8. Review and discuss with Company management and the Independent Auditors quarterly financial statements to be included in the Company's Form 10-Qs and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations".
9. Review and discuss with the Independent Auditors reports that the Independent Auditors are required to provide to the Committee relating to significant financial reporting issues and judgments made in connection with preparation of the Company's financial statements, including, but not limited to, (i) the Company's selection, application and disclosure of accounting policies and practices that the Independent Auditors identify as critical; (ii) all alternative treatments of GAAP that have been discussed between Company management and the Independent Auditors, including the ramifications of such treatments and the treatment preferred by the Independent Auditors; and (iii) any material written communications between the Independent Auditors and Company management, such as any management letter or schedule of unadjusted differences.
10. After reviewing the reports from the Independent Auditors and the Independent Auditors' work throughout the audit period, conduct an annual evaluation of the Independent Auditors'

qualifications, performance and independence. This evaluation shall include review and evaluation of the lead audit partner. In making its evaluation, the Committee shall take into account the opinions of Company management. The Committee shall present its conclusions with respect to the Independent Auditors to the full Board.

11. Discuss with Company management and with the Independent Auditors the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies. The Committee's discussion in this regard may be general in nature (such as the type of information to be disclosed and the type of presentation to be made). The Committee is to approve the Form 10-Q and earnings release prior to public release.
12. Discuss periodically with Company management the Company's policies and guidelines regarding risk assessment, as well as the Company's major financial risk exposures and steps management has taken to monitor and control such exposures.
13. Establish and maintain procedures for (i) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
14. Discuss periodically with Company management and the Independent Auditors the adequacy of the Company's disclosure controls and procedures, including applicable internal controls and procedures for financial reporting and changes in internal controls designed to address any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees that are reported to the Committee. In addition, the Committee shall review and discuss with Company management and the Independent Auditors (i) the annual report of management affirming management's responsibility for establishing and maintaining internal controls over financial reporting and assessing the effectiveness of the internal control structure over financial reporting; and (ii) the Independent Auditors' report on, and attestation of, management's report when those reports are required by SEC rules. Furthermore, the Committee shall review and confirm the achievement of any incentive compensation performance metric and timely advise the Compensation Committee of the same.
15. Confirm with Company management on at least a biennial basis that the Company's Standards of Business Conduct and Ethics have been communicated by the Company to all key employees of the Company with a direction that all such key employees certify that they have read, understand and are not aware of any violations of the Standards of Business Conduct and Ethics. The Committee shall have the sole responsibility to grant waivers of the Standards of Business Conduct and Ethics to the Company's directors, executive officers and senior officers.
16. Meet periodically with the Company's Chief Financial Officer and the General Counsel to discuss the enterprise risk management risks and metrics impacting the Committee's oversight responsibilities, including unethical conduct, litigation risk, policies and procedures regarding compliance with laws and regulations, performance of outside service providers, information technology risk (inaccurate data, disaster recovery, data breaches, system failures, inadequate infrastructure, system implementations), employee and third party fraud, and inaccurate financial reporting, in order to advise the Board on these discussions.

17. Annually discuss with Internal Audit the results of the procedures performed on travel and entertainment expenses reimbursed to executive officers and evaluate compliance with the Finish Line Travel and Expense Policy and adherence to Internal Revenue Service guidelines.
18. Establish policies for the hiring by the Company of employees or former employees of the Independent Auditors.
19. Establish procedures for approval of all related party transactions between the Company and any executive officer or director.
20. Through the chairperson of the Committee or a person designated by the chairperson, regularly report to the full Board on the Committee's activities and actions.
21. Provide the Company and the Board with the report of the Committee with respect to the audited financial statements for inclusion in the Company's annual proxy statement as required by SEC rules.
22. Annually evaluate the Committee's own performance and deliver a report to the Board setting forth the results of the evaluation.
23. Review and reassess the adequacy of this Charter on an annual basis and submit any recommended changes to the Board for consideration.
24. Review and evaluate annually the Company's director and officer (D & O) insurance coverage and policies, and discuss any recommendations with the Board and/or Company management.
25. Perform any other activities consistent with this Charter, the Company's Bylaws, or as the Committee or the Board deems necessary or appropriate.

Revised: 07/2017