

Kirby Corporation

Audit Committee Charter

I. Purpose

The purpose of the Audit Committee of the Board of Directors of Kirby Corporation (the “Company”) is to assist the Board in fulfilling its responsibilities by:

1. monitoring the integrity of the Company’s financial statements and the effectiveness of the Company’s accounting procedures, internal control over financial reporting and disclosure controls and procedures;
2. monitoring the Company’s compliance with legal and regulatory requirements;
3. monitoring the qualifications, independence and performance of the Company’s independent auditors;
4. monitoring the performance of the Company’s internal audit function;
5. review with management the Company’s policies with respect to risk assessment and risk management, including review of cybersecurity processes, procedures, and safeguards; and
6. preparing the Committee report required to be included in the Company’s proxy or information statement for its annual meeting of stockholders.

While the Committee has the responsibilities and authority set forth in this Charter, the Committee serves in an oversight role and is not responsible for planning or conducting audits or determining that the Company’s financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations. Those are the responsibilities of the independent auditors and management, respectively.

II. Composition and Meetings

1. The Committee shall consist of three or more directors, each of whom meet the applicable independence and experience requirements of the New York Stock Exchange standards and federal securities laws and regulations.
2. Committee members shall be appointed by the Board on the recommendation of the ESG and Nominating Committee and may be removed by the Board in its discretion.
3. Each member of the Committee shall be financially literate in the judgment of the Board.
4. At least one member of the Committee shall in the judgment of the Board be an audit committee financial expert as defined in applicable Securities and Exchange Commission regulations and at least one member of the Committee shall in the judgment of the Board have accounting or related financial management expertise.

5. Committee members shall not simultaneously serve on the audit committees of more than two other public companies without Board of Director approval. The Board shall conclude that such simultaneous service would not impair the ability of such member to effectively serve on the Company's audit committee and disclose such determination in the Company's proxy statement or on the Company's website to be in compliance with NYSE rules.
6. A Chairman of the Committee shall be appointed by the Board or, if the Board does not appoint a Chairman, the members of the Committee may designate a Chairman by majority vote of the full membership of the Committee.
7. The Committee will meet at least quarterly, or at such times as shall be scheduled by the Chairman. The Committee may meet in executive session or may request the attendance at any meeting of the independent auditors, the internal auditor, representatives of management or counsel to the Company. Written minutes of the Committee meetings shall be maintained.
8. The Committee will periodically meet separately with management, the independent auditors and the internal auditor.
9. The independent auditors, the internal auditor or counsel to the Company may at any time request a meeting with the Committee or the Chairman with or without representatives of management present.
10. The Committee may delegate authority to one or more subcommittees or members of the Committee, provided that decisions of such subcommittee or members to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

III. Relationship with Independent Auditors

1. The Committee has the sole authority and responsibility to (a) select, evaluate and, when appropriate, replace the independent auditors, (b) approve in advance all audit engagement fees and terms, (c) approve in advance all audit and permitted non-audit services to be provided by the independent auditors (including consideration of whether the performance of non-audit services is compatible with the independence of the independent auditors) and (d) resolve any disagreements between management and the independent auditors. The independent auditors shall report directly to the Committee.
2. Before the engagement of independent auditors and at least annually thereafter, review and discuss with the independent auditor the independent auditor's written communications to the Audit Committee regarding the relationships between the auditor and the Company that, in the auditors' professional judgment, may reasonably be thought to bear on its independence and affirm in writing to the Committee that the auditors are independent.
3. The Committee is responsible for obtaining at least annually a report by the independent auditors describing (a) the firm's internal quality control procedures, (b) any material issues raised by the most recent internal quality control review or peer review of the firm and any steps taken to deal with any such issues, (c) any material issues raised by any inquiry or investigation by governmental or professional authorities within the preceding five years relating to any independent audit performed by the firm and any steps taken to deal with any such issues and (d) all relationships between the independent auditors and the Company. Based on that report and other factors considered relevant by the Committee and taking into account the opinions of management and internal auditors, the Committee will evaluate the qualifications, performance and independence of the independent

auditors (including the lead partner) and present its conclusions to the Board.

4. Ensure the rotation of the audit partners as required by law. Consider whether, in order to ensure continuing auditor independence, it is appropriate to adopt a policy of rotating the independent auditing firm on a regular basis.

IV. Relationship with Internal Auditor

1. The Company's internal auditor is ultimately accountable to the Board and the Committee.
2. The Committee has the sole authority and responsibility to select, evaluate and replace the internal auditor.

V. Responsibilities

1. With respect to the audited financial statements to be included in the Company's Annual Report on Form 10-K to be filed with the Securities and Exchange Commission:
 - (a) Review and discuss the audited financial statements with management and the independent auditors, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
 - (b) Review and discuss with management (including internal audit) and the independent auditors the Company's internal controls report and the independent auditor's attestation report prior to the filing of the Company's Form 10-K.
 - (c) Engage in a dialogue with the independent auditors to understand the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditors' report.
 - (d) Meet with the independent auditors prior to the audit to discuss the planning and staffing of the audit. Engage in a dialogue with the independent auditors on the responsibilities of the auditor in relation to the audit, terms of the audit engagement, overview of the overall audit strategy and timing of the audit, and observations arising from the audit that are significant to the financial reporting process.
 - (e) Discuss with the independent auditors, without representatives of management present, matters required to be discussed by Statement on Auditing Standards No. 114 relating to their evaluation of the Company's financial, accounting and auditing personnel, systems and procedures and any difficulties encountered during the course of the audit, including any restrictions on the scope of the work or access to information and any significant disagreements with management, and management's response.
 - (f) Discuss with the independent auditors the responsibilities, budget and staffing of the internal audit function of the Company and any recommended changes in the planned scope of the internal audit.
 - (g) Discuss with the independent auditors the matters required to be discussed by Public Company Accounting Oversight Board ("PCAOB") Auditing Standard 1301.
 - (h) Review and discuss with the independent auditors the written disclosure from the independent auditors required by the rules of the PCAOB relating to the independence of the independent auditors.

- (i) Obtain assurance from the independent auditors that Section 10A(b) of the Securities and Exchange Act of 1934, as amended, regarding illegal acts, has not been implicated.
 - (j) Based on the foregoing review and discussions, recommend to the Board whether the audited financial statements should be included in the Company's Annual Report on Form 10-K.
 - (k) Prepare a report on the foregoing matters for inclusion in the Company's proxy or information statement for its annual meeting of stockholders.
2. Review and discuss the Company's quarterly financial statements with management and the independent auditors prior to the filing of the Company's Form 10-Q, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
 3. Review with the independent auditors, the internal auditor and management the adequacy and effectiveness of the Company's internal control over financial reporting, any significant changes or deficiencies in such controls reported to the Committee by the independent auditors or management and any recommendations for the improvement of such controls.
 4. Review the Company's disclosure controls and procedures with management, including any significant changes in such controls reported to the Committee by management and any recommendations for the improvement of such controls.
 5. Review disclosures made to the Committee by the Company's CEO and CFO during their certification process for the Form 10-K and Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal control.
 6. Discuss with management and the independent auditors significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any significant changes in the Company's selection or application of accounting principles.
 7. Review and discuss reports from the independent auditors on (a) critical accounting policies and practices, (b) alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, including the ramifications of the use of the alternative treatments and the treatment preferred by the independent auditors and other material written communications between the independent auditors and management, including any management letter or schedule of unadjusted differences.
 8. Engage with management and the independent auditors in the implementation of new accounting standards, including assessing whether sufficient time and resources have been devoted to develop sound accounting policies and whether appropriate controls and procedures have been established for the transition to the new standards.
 9. Discuss with the independent auditors material issues on which the national office of the independent auditors was consulted by the Company's audit team.
 10. Review the internal audit function of the Company, including the qualifications, performance and authority of the internal auditor, proposed internal audits, progress on proposed internal audits, findings from completed internal audits, the status of any recommended remedial actions and the reasons for any deviations from the internal audit plan.

11. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters, compliance with the Company's Business Ethics Guidelines, or other legal and regulatory compliance matters and (b) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters, compliance with the Company's Business Ethics Guidelines, or other legal and regulatory compliance matters, and obtain a report from legal counsel on complaints or concerns reported. The Committee shall also obtain reports from management, internal audit, and the independent auditor for the Company and its subsidiary/foreign affiliated entities regarding conformity with applicable legal requirements of the Company's Business Ethics Guidelines.
12. Discuss with management and the independent auditors any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.
13. Discuss with the Company's general counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls.
14. Discuss generally with management the type and presentation of information (particularly "pro forma" or "adjusted" non-GAAP financial information) to be disclosed in earnings press releases and in other financial information and earnings guidance disclosed publicly or provided to rating agencies. The Committee need not discuss in advance each earnings release or other such disclosure.
15. Review management's use of non-GAAP measures and metrics (including environmental, social and governance measures and metrics), and in particular how these measures are used to evaluate performance, whether they are consistently prepared and presented and what the Company's disclosure controls and procedures relating to these are.
16. Discuss with management and the independent auditors the effect of regulatory and accounting initiatives, as well as off-balance sheet structures on the Company's financial statements.
17. Discuss with management the Company's major financial risk exposures and steps management has taken to monitor and control such exposures, including the Company's policies with respect to risk assessment and risk management.
18. Monitor the Company's cybersecurity processes, procedures and safeguards.
19. Establish hiring policies for employees or former employees of the Company's independent auditors.
20. Review and reassess the adequacy of the Audit Committee Charter annually.
21. Conduct an annual performance evaluation of the Committee.
22. Report regularly to the Board of Directors on the Committee's activities.
23. The Committee has the authority to retain, at Company expense, independent counsel, accountants or other advisors as the Committee deems necessary or appropriate to carry out its responsibilities and to determine appropriate compensation for any such advisors and to incur any ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

As amended through April 24, 2023.