

Part II Organizational Action *(continued)*

17 List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based ▶ [See attached](#)

Blank lines for listing Internal Revenue Code sections.

18 Can any resulting loss be recognized? ▶ [See attached](#)

Blank lines for providing information on loss recognition.

19 Provide any other information necessary to implement the adjustment, such as the reportable tax year ▶ [See attached](#)

Blank lines for providing other necessary information.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here
Signature ▶ Madeline Tully Date ▶ 7/1/2026

Print your name ▶ Madeline Tully Title ▶ Tax Counsel

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
	Firm's name ▶				Firm's EIN ▶
	Firm's address ▶				Phone no.

S&P Global Inc.

Distribution of Mobility Global Inc. Common Stock

Attachment to Form 8937

Disclaimer: The information in Form 8937 and this attachment does not constitute tax advice and does not purport to take into account the specific circumstances that may apply to particular categories of holders of SPGI common stock. Each holder of SPGI common stock is urged to consult his, her or its own tax advisor regarding the consequences of the transactions described herein, including the impact on tax basis resulting therefrom.

Line 14 – Describe the organizational action and, if applicable, the date of the action or the date against which shareholders’ ownership is measured for the action.

On July 1, 2026 (the “**Distribution Date**”), S&P Global Inc. (“**SPGI**”) distributed all of the common stock of Mobility Global Inc. (“**MGI**”) *pro rata* to the holders of record of SPGI common stock as of the close of business on June 15, 2026 (the “**Record Date**,” such distribution, the “**Distribution**,” and each such common stockholder of record, an “**SPGI Shareholder**”). In the Distribution, each SPGI Shareholder received one share of MGI common stock for every one share of SPGI common stock held as of the Record Date.

No fractional shares of MGI common stock were delivered to SPGI Shareholders. All fractional shares of MGI common stock that SPGI Shareholders otherwise would have been entitled to receive as a result of the Distribution were aggregated into whole shares and sold on the open market on behalf of such SPGI Shareholders, and the resulting cash proceeds of the sale were remitted to such SPGI Shareholders.

Line 15 – Describe the quantitative effect of the organizational action on the basis of the security in the hands of a U.S. taxpayer as an adjustment per share or as a percentage of old basis.

As a result of the Distribution, SPGI Shareholders will be required to allocate their aggregate tax basis in their SPGI common stock held immediately before the Distribution among the shares of MGI common stock received in the Distribution (including any fractional shares of MGI common stock for which cash was received) and the SPGI common stock in respect of which such MGI common stock was received in proportion to their relative fair market values immediately after the Distribution.

Line 16 – Describe the calculation of the change in basis and the data that supports the calculation, such as the market values of securities and the valuation dates.

The U.S. federal income tax laws provide that the allocation of the aggregate tax basis discussed under Line 15 above shall be based on the respective fair market values of the MGI common stock received in the Distribution and the SPGI common stock in respect of which such MGI common stock was received. However, the tax law does not provide

any further guidance on the determination of fair market value. One method to determine fair market value is to use the volume-weighted average price (“VWAP”) on the NYSE on July 1, 2026 (the first day of trading for MGI common stock) for both SPGI common stock, which was \$414.44 per share, and MGI common stock, which was \$21.08 per share.

Using these prices for purposes of determining fair market value, and the distribution ratio of one share of MGI common stock for each share of SPGI common stock, 95.16% of a SPGI Shareholder’s aggregate tax basis in the shares of SPGI common stock owned prior to the Distribution should be allocated to such SPGI Shareholder’s shares of SPGI common stock and 4.84% should be allocated to such SPGI Shareholder’s shares of MGI common stock (including any fractional shares of MGI common stock for which cash was received).

For example, if a SPGI Shareholder owned a single block of 10 shares of SPGI common stock with a basis of \$200 per share and received 10 shares of MGI common stock in the Distribution, 95.16% of the aggregate tax basis of \$2,000, or \$1,903.20, would be allocated to the 10 shares of SPGI common stock, resulting in a tax basis of approximately \$190.32 per share of SPGI common stock, and the remaining 4.84% of the aggregate tax basis, or \$96.80 would be allocated to the 10 shares of MGI common stock resulting in a tax basis of approximately \$9.68 per share of MGI common stock.

SPGI Shareholders who acquired blocks of SPGI common stock at different times or at different prices should perform the foregoing allocation separately with respect to each such block of SPGI common stock in consultation with their own tax advisors.

Other valuation methodologies may exist, and shareholders are urged to consult their tax advisors regarding these basis allocation calculations. SPGI Shareholders are not bound by the approach illustrated above and may, in consultation with their own tax advisors, use another approach in determining fair market values for SPGI common stock and MGI common stock.

Line 17 – List the applicable Internal Revenue Code section(s) and subsection(s) upon which the tax treatment is based.

Section 355; Section 358; Section 368; Section 1001.

Line 18 – Can any resulting loss be recognized?

Generally, no gain or loss will be recognized for U.S. federal income tax purposes as a result of the Distribution. An SPGI Shareholder who received cash in lieu of a fractional share of MGI common stock will recognize gain or loss equal to the difference between the amount of cash received and the tax basis in the fractional share. The deductibility of capital losses is subject to limitations.

Line 19 – Provide any other information necessary to implement the adjustment, such as the reportable tax year.

The Distribution occurred on July 1, 2026. As a result, the basis adjustments in the shares of SPGI common stock and MGI common stock should be reported in the taxable year that includes this date. In the case of SPGI Shareholders who are calendar year taxpayers, the Distribution is reportable in the tax year ending December 31, 2026.