



Independent assurance of selected sustainability indicators in S&P Global's Impact Report 2025

S&P Global

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SLR Project No.: 127.021824.00001

Client Reference No: AR871725

8 May 2026

Basis of Report

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Independent Assurance of selected sustainability indicators in S&P Global's Impact Report 2025

The Nature of the Assurance

This is a report by SLR Consulting ("SLR") for the Management of S&P Global.

SLR has undertaken limited assurance of selected sustainability indicators listed in the Appendix and published in the S&P Global Impact Report 2025, including Scope 1, Scope 2 and Scope 3 Greenhouse Gas (GHG) emissions, Energy, Climate, and Nature, and Social and Governance indicators.

The data has been assured against the following standards:

- Scope 1, Scope 2 and Scope 3 GHG indicators against the WRI / WBCSD GHG Protocol (2015 revised edition), and the GHG Protocol Corporate Value Chain (Scope 3) Standard for company reporting as published by the UK Department for Energy Security & Net Zero (DESNZ) and the International Energy Agency (IEA).
- All other sustainability indicators have been assured against the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability.

Unless otherwise indicated, the organizational boundary of the assurance is as set out in the *Cautionary Statements* section of S&P Global's Impact Report 2025.

The assurance covers the period from 1st January 2025 to 31st December 2025.

Restatements to previously reported figures have been applied to Scope 3 Category 6 (Business Travel) and Category 15 (Investments) for 2022-2024 to align with S&P Global Inc.'s updated GHG emissions methodology.

S&P Global is entirely and solely responsible for the production and publication of the data assured, and SLR for its assurance.

This engagement was performed in accordance with the International Standard on Assurance Engagement (ISAE) 3000 (Assurance Engagements other than Audits or Reviews of Historical Financial Information) and the relevant subject-matter specific ISAE for GHG data (ISAE 3410, Assurance Engagements on Greenhouse Gas Statements).

GHG quantification is subject to inherent uncertainty due to factors such as incomplete scientific knowledge about the global warming potential of different GHGs and uncertainty around the models and parameters used in estimating GHG emissions.

SLR has complied with the requirements for independence, professional ethics and quality control as stipulated by ISAE 3000 (2020) Requirement 3a and 3b.

Assurance work performed

The assurance work was commissioned in November 2025 and was completed on 1st May 2026. Detailed records were kept of meetings and correspondence relating to the assurance. A team of five, led by a Director, undertook the assurance and commentary process. A second director acted as adviser to the group.

The assurance engagement was undertaken to a **limited** level and involved the following activities.

- Management interviews with data owners from each indicator category, covering material aspects of the calculations and data management systems, logged in a tracker with comprehensive notes. Additional communication, as required with relevant data owners to resolve any outstanding queries, was retained in a query log;
- A review of year-on-year performance trends to identify any significant changes and investigate the reasons behind these trends with the corresponding data owners;
- Spot-checks on underlying data sources and substantiating evidence to support this year's reporting to assess the robustness of monitoring and reporting systems and check organizational and subsidiary scope;
- A review of GHG calculations and emission factors for accuracy and consistency with the identified criteria;
- A review of indicator definitions and calculation methodologies to ensure consistency and clarity against the good practice reporting guidelines of the GRI Reporting Principles;
- A review of group-wide data consolidation and reporting to check for errors or omissions in data analysis, consistency with underlying data sets and reasonableness of reporting; and
- A review of the documented indicator totals covered during the assurance process against the publicly reported figures.

Independence

SLR is a specialist management consultancy, advising corporations that seek to improve their economic, social and environmental performance around the world and is a leading assurer of sustainability disclosures and data.

SLR has worked with S&P Global to provide third-party assurance of sustainability data since 2011. During the 2025 reporting period, our work with S&P Global focused solely on data assurance.

SLR has not been involved in the development or management processes of any data included within the assurance. The team that undertook this year's engagement included new team members who had not previously worked with the assured data. The individuals working on the assurance of the 2025 data fully met all independence requirements as stipulated by SLR's assurance protocol.

Conclusion

Based on the scope of work and assurance procedures performed, nothing has come to our attention that causes us to believe that the selected sustainability indicators listed in the Appendix of this statement are not prepared, in all material respects, in accordance with:

- the WRI / WBCSD GHG Protocol (2015 revised edition), the GHG Protocol Corporate Value Chain (Scope 3) Standard, the appropriate GHG conversion factors for company reporting as published by UK Department for Energy Security & Net Zero (DESNZ), the International Energy Agency (IEA), for Scope 1, Scope 2 and Scope 3 GHG emissions indicators,
- and the GRI Principles of Accuracy, Clarity, Comparability, Completeness, Timeliness and Verifiability, for all other sustainability indicators.

SLR International Corporation
New York, NY
8th May 2026

APPENDIX 1

Consolidated Data Tables¹

About S&P Global	Unit	2025
Countries with S&P Global presence	Countries	43
Global employees (Approximate)	Employees	44,500

Corporate Governance	Unit	2025
Number of Members of the Executive Leadership Team	Employees	11
Executive Leadership Team - Women	Employees	4

Community Impact	Unit	2025
Philanthropy at S&P Global		
S&P Global corporate contributions	USD \$M ²	4.4
S&P Global Foundation giving	USD \$M	12.6
S&P Global Foundation Giving - Grants	USD \$M	3.9
S&P Global Foundation Giving - Employee Programs	USD \$M	8.7
Number of Foundation Nonprofit partners	Partners	52
Giving footprint by countries	Countries	35
Support for Employee Giving		
Matching Gift Program – Annual Maximum Amount	USD	5,000
Team Volunteer Grants per Project	USD per project	1,500
Individual Volunteer Grants per Hour	USD per hour	20
Maximum Amount of Individual Volunteer Grants per Year	USD	500
Give Back Days	Hours	40
New-Hire Credits for an eligible nonprofit	USD	25
Employee Volunteerism – Increase in engagement	%	12
S&P Global Foundation 2025 Matching Gifts		
Matching Gift participants	Participants	2,881
Matched employee contributions	USD \$M	6.3
Nonprofits supported with Matching Gifts	Nonprofits	4,409
2025 Employee Volunteerism		
Total number of unique volunteers	Employees	10,854
Number of countries	Countries	34
Total volunteer hours	Hours	78,351
Number of cities globally	Cities	72
Number of nonprofits supported through volunteerism	Nonprofits	813
Volunteer events	Events	1,057

¹ The metrics in this appendix are listed in the same order as they appear in the Impact Report. The metrics should be reviewed in the context of the Impact Report.

² USD \$M indicates millions of US Dollars

Community Impact	Unit	2025
Number of CoRe ³ and Green Team Leaders	Employees	126
Countries with CoRe and Green Team Leaders	Countries	31
Laptop Donation Program - Number of unique volunteers	Employees	Nearly 1000
Laptop Donation Program - Number of nonprofits supported	Nonprofits	50

Business Ethics and Integrity	Unit	2025
COBE ⁴ training completion rate	%	100

Policy Engagement	Unit	2025
Company expenses related to federal lobbying	USD \$K	1,390
Company contribution to trade associations or tax-exempt groups	USD \$K	557
Trade Association or Tax-Exempt Group Dues in Excess of \$25,000	Number of Organizations	8

Energy, Climate, & Nature	Unit	2025
Energy		
Total Energy Consumption	MWh	45,360
Energy Cost	USD \$M	6,875,232
Total Renewable Energy Consumption	MWh	41,999
Renewable Energy Percentage	%	92.6
Emissions		
Scope 1 GHG Emissions	metric tonnes CO ₂ e	1,278
Scope 2 GHG Emissions (location-based)	metric tonnes CO ₂ e	22,640
Scope 2 GHG Emissions (market-based)	metric tonnes CO ₂ e	61
Scope 3 GHG Emissions	metric tonnes CO ₂ e	413,430
Total GHG Emissions: Scopes 1-3 (market-based)	metric tonnes CO ₂ e	414,769
Scope 3 – Category 1: Purchased Goods and Services	metric tonnes CO ₂ e	312,111
Scope 3 – Category 2: Capital Goods	metric tonnes CO ₂ e	17,715
Scope 3 – Category 3: Fuel- and Energy-related Activities	metric tonnes CO ₂ e	10,264
Scope 3 – Category 5: Waste Generated in Operations	metric tonnes CO ₂ e	95
Scope 3 – Category 6: Business Travel	metric tonnes CO ₂ e	48,248
Scope 3 – Category 7: Employee Commuting	metric tonnes CO ₂ e	20,588
Scope 3 – Category 8: Upstream Leased Assets	metric tonnes CO ₂ e	1,034
Scope 3 – Category 12: End-of-Life Treatment of Sold Products	metric tonnes CO ₂ e	-
Scope 3 – Category 13: Downstream Leased Assets	metric tonnes CO ₂ e	510
Scope 3 – Category 15: Investments	metric tonnes CO ₂ e	2,865
Emissions per employee: Scope 1 and 2 (market-based)	metric tonnes CO ₂ e/FTE	0.03
Emissions per unit of revenue: Scope 1 and 2 (market-based)	metric tonnes CO ₂ e/USD \$M	0.09

³ CoRe refers to the local Corporate Responsibility team.

⁴ COBE refers to Code of Business Ethics

Energy, Climate, & Nature	Unit	2025
Scope 1 emissions per square foot	metric tonnes CO2e/sq. ft	251
Scope 2 emissions per square foot (market-based)	metric tonnes CO2e/sq. ft	12
GHG inventory coverage - Offices	Offices	112
GHG inventory coverage - Countries	Countries	43
Carbon credits (purchased and retired)	Units	60,967
Amount of Sustainability-Linked Credit Facility	\$ billion	2
Target: Reduction in Scope 1 ⁵	% per square foot	25
Progress (% of target achieved): Reduction in Scope 1	%	74.4
Target: Reduction in Scope 2 ⁵	% per square foot	25
Progress (% of target achieved): Reduction in Scope 2	%	99.8
Target: Reduction in Scope 3 Business Travel ⁵	%	25
Progress (% of target achieved): Reduction in Scope 3 Business Travel	%	31.4
Water and Waste		
Water Consumption	kGal	32,088
Recycling	Short Tons	3,497
Recycling percentage	%	95
Composting	Short Tons	77
Waste to landfill	Short Tons	170
Waste to landfill	%	5
Waste Diverted	Short Tons	3,574
E-waste	Short Tons	197
Suppliers Setting Climate Targets		
Target: % of SPGI's suppliers by spend covering purchased goods and services and capital goods with science-based targets by 2025 ⁶	%	81
Progress: % of Spend	%	55
% of GHG Emissions	%	43
Number of Vendors	Number of Vendors	961
Number of Tier 1 Vendors	Number of Vendors	24

GHG Restatements	Unit	2024	2023	2022
Scope 3 – Category 6: Business Travel	metric tonnes CO2e	44,838	43,403	21,125
Scope 3 – Category 15: Investments	metric tonnes CO2e	2,261	2,070	2,207

Sustainability Products and Data	Unit	2025
Sustainability and energy transition revenue	USD \$M	383

⁵ S&P Global has an approved net-zero Science-Based Target to reduce Scope 1 and 2 GHG emissions 25.2% by 2025 from a 2019 base year, and 25% reduction in scope 3 GHG emissions from business travel in the same timeframe. Included here for context, this indicator is not assured.

⁶ S&P Global has an approved net-zero Science-Based Target that 81% of its suppliers by spend covering purchased goods & services and capital goods will have science-based targets by 2025. Included here for context, this indicator is not assured.

Culture and Engagement	Unit	2025
Number of People Resource Groups Supported	Groups	9
VIBE Employee Engagement	%	85

Health and Safety	Unit	2025
Fatalities	Fatalities	0
Major injuries and work-related illnesses	Illnesses	0
All other injuries and work-related illnesses	Illnesses	18
Total Recordable Incident Rate (TRIR)	TRIR	0
Accident severity rate	Rate	0
Occupational disease rate	Rate	0
Weeks of paid parental leave	Weeks	26
Workers covered by an occupational health and safety management system	Workers	44,500
Percentage of office areas covered by ISO 14001 standards	%	43
Percentage of employees covered by ISO 14001 standards	%	39

Talent Attraction and Development	Unit	2025
Global Age Groups		
Global Age Groups: less than 30	% of employees	30
Global Age Groups: 30-50	% of employees	62
Global Age Groups: greater than 50	% of employees	9
Global Employees by Region		
Global Employees - APAC	% of employees	59
Global Employees - APAC	Employees	26,200
Global Employees - EMEA	% of employee	14
Global Employees - EMEA	Employees	6,200
Global Employees - LatAm	% of employees	2
Global Employees - LatAm	Employees	1,050
Global Employees - North America	% of employees	25
Global Employees - North America	Employees	11,050
Learning and Development		
Learning and development spend	USD \$M	20.7
Number of completed training courses	Courses completed	564,349
Number of learning hours	Hours	355,140
Employees receiving tuition reimbursement	Employees	996
Tuition refunds for employees	USD \$M	5.4
Average hours training and development per full-time employee	Hours	8
Average amount spent on training and development per full-time employee	USD	465
Percentage of employees who participated in voluntary training	%	96
Global Career Coaching		
Employees participating in Global Career Coaching	Employees	914
Coaching sessions	Sessions	1,595

Talent Attraction and Development	Unit	2025
Total coaching hours	Hours	1,048
Number of participants in career coaching since launch	Employees	4,780
Global Turnover Rate		
Total employee turnover rate (%)	%	11.7
Voluntary employee turnover rate (%)	%	6.3
Voluntary employee turnover rate (%) - Male	%	6.3
Voluntary employee turnover rate (%) - Female	%	6.2
Innovation and Technology Participation		
Number of activities through S&P Global Innovation Platform	Activities	104
Number of people engaged through S&P Global Innovation Platform	Employees	21,936
Percentage of people engaged through S&P Global Innovation Platform	%	49
Number of people participating in Innovation and Technology courses	Employees	44,500
Percentage of people participating in Innovation and Technology courses	%	100
Hiring		
New external employee hires	Employees	6,022
Number of internal hires	Employees	1,470
Percentage of internal hires	%	23
Collective Bargaining		
Number of total employees represented by an independent trade union or covered by collective bargaining agreements	Employees	841
Percentage of total employees represented by an independent trade union or covered by collective bargaining agreements	%	2
Training and Development		
Number of interns who gained experience in roles across our global divisions and functions	Interns	358
Number of tech training hours	Hours	186,741
Tech training course completions	Courses completed	224,801
Number of leaders who participated in development programs	Employees	More than 390
Sustainability-Linked Bond		
Target: Addressable spend with U.S. minority and diverse organizations (%) ⁷	%	10
Progress: Actual addressable spend with U.S. minority and diverse organizations	% of total spend	5.5

⁷ S&P Global has a Sustainability-Linked Bond with a goal for 10% of addressable Tier 1 and Tier 2 procurement spend to be with US-based minority and diverse organizations. Included here for context, this indicator is not assured.