

**S&P Global Inc.  
Board of Directors**

**AUDIT COMMITTEE CHARTER**

**I. PURPOSE**

The Audit Committee's (the "Committee") primary purposes are to assist the Board of Directors ("Board") in its oversight of:

1. the integrity of the Company's financial statements;
2. the Company's compliance with legal and regulatory requirements;
3. the independent auditor's qualifications and independence;
4. the performance of the Company's internal audit function and independent auditors;
5. the Company's internal accounting controls, disclosure controls and procedures, and internal controls over financial reporting; and
6. key risks of the Company, as delegated by the Board.

**II. COMPOSITION**

- 1) Membership. The Board shall appoint a Committee comprised of at least three independent directors.
- 2) Independence. The members of the Committee shall meet the independence and experience requirements of the New York Stock Exchange, Section 10A(m)(3) of the Securities Exchange Act of 1934 (the "Exchange Act"), the rules and regulations of the Securities and Exchange Commission (the "Commission"), and the Company's Corporate Governance Guidelines.
- 3) Committee Chair. The Board shall appoint a Committee Chair with input from the Committee.
- 4) Financial Expertise. The Chair of the Committee shall have accounting or related financial management expertise and at least one member of the Committee shall be an "audit committee financial expert" as defined by the Commission. Each Committee member must be financially literate upon appointment to the Committee, as determined by the Board in accordance with the Board's judgment.
- 5) Election and Removal. Committee members shall be elected by and may be removed by the Board at any time.

### III. AUTHORITY, OPERATIONS AND PROCEDURES

- 1) Authority. The Committee will have the resources and authority necessary to discharge its duties and responsibilities. The Committee shall have the sole authority to retain independent counsel and accounting or other advisors to advise the Committee. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company or to any counsel and advisors retained by the Committee, and for the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or counsel or advisors to, the Committee. In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention. The Committee will have access to the Company's books, records, facilities, and personnel. Any communications between the Committee and legal counsel while obtaining legal advice will be privileged communications of the Company, and the Committee will take all necessary steps to preserve the privileged nature of those communications.

The Committee may form and delegate authority to subcommittees and may delegate authority to one or more designated members of the Committee.

- 2) Meetings. The Committee shall hold regular meetings at least once per quarter, with additional meetings to occur as determined by the Chair of the Committee.
  - a. A majority of the Committee shall constitute a quorum for the transaction of business, and an act of a majority of those present at any meeting at which there is a quorum shall be an act of the Committee.
  - b. The Committee will meet periodically in executive session without Company management present.
- 3) Minutes. The Secretary of the Committee shall prepare minutes of each Committee meeting, which minutes will be distributed to members of the Committee. The Chair of the Committee shall report to the Board on its activities as appropriate.

### IV. RESPONSIBILITIES

The Committee's specific responsibilities in carrying out its oversight role are delineated in the Committee Responsibilities Calendar (attached hereto and incorporated by reference). The Responsibilities Calendar will be reviewed annually and be updated as necessary to reflect changes in regulatory requirements, authoritative guidance, and evolving oversight practices. The most recently updated Responsibilities Calendar will be considered to be an addendum to this Charter.

The Committee relies on the expertise and knowledge of management, the internal auditors, and the independent auditor in carrying out its oversight responsibilities. Management of the Company is responsible for determining the Company's financial statements are complete, accurate, and in accordance with generally accepted accounting principles and establishing satisfactory internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of

the Company's internal control over financial reporting. It is not the duty of the Committee to plan or conduct audits, to determine that the financial statements are complete and accurate and in accordance with generally accepted accounting principles, to conduct investigations, to assure compliance with laws and regulations or the Company's standards of business conduct, codes of ethics, internal policies, procedures, and controls, or to manage and control risks to which the Company may be exposed.

## V. AUDIT COMMITTEE RESPONSIBILITIES CALENDAR

Responsibility	Frequency
<b>Independent Auditor Oversight</b>	
1. Sole authority and responsibility for the appointment, compensation, retention and oversight of the work of any independent public accounting firm engaged for the purpose of preparing or issuing the audit report or performing audit, review or attest services for the Company (subject, if applicable, to shareholder ratification). Each such accounting firm shall report directly to the Committee.	Annually
2. Review and evaluate the qualifications, performance and independence of the independent auditor, including the lead partner of the audit team. As part of such evaluation, the Committee shall: <ul style="list-style-type: none"> <li data-bbox="297 982 1187 1052">a) obtain the opinion of management and the Chief Auditor regarding the independent auditor's qualifications, performance, and independence,</li> <li data-bbox="297 1087 1177 1226">b) consider whether the provision of non- audit services is compatible with maintaining the auditor's independence and, if so determined by the Committee, present its conclusions with respect to the independent auditor to the Board, and</li> <li data-bbox="297 1262 1230 1331">c) review the most recently available Public Company Accounting Oversight Board ( PCAOB) reports for the independent auditor and its industry peers.</li> </ul>	Annually
3. Ensure the rotation of the audit partners as required by law.	As appropriate
4. Obtain and review a report from the independent auditor at least annually regarding: <ul style="list-style-type: none"> <li data-bbox="297 1541 954 1575">a) the audit firm's internal quality control procedures,</li> <li data-bbox="297 1610 1198 1772">b) 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 within the preceding five years respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues, and</li> </ul>	Annually and as appropriate

- c) a description of all relationships between the independent auditor and the Company consistent with applicable requirements of the PCAOB regarding the independent auditor's communications with the audit committee concerning independence.
5. Pre-approve the retention of the independent auditor for non-audit services and the fee for such services. Annually and as appropriate
  6. Review and, as appropriate, recommend to the Board changes to the guidelines for the Company's hiring of employees or former employees of the independent auditor who were engaged on the Company's account. As appropriate
  7. Meet with the independent auditor prior to the year-end audit to review the scope of year-end work and coordination of efforts between the independent auditors and the internal audit department. Annually
  8. Obtain from the independent auditor assurance that Section 10A of the Exchange Act, which pertains to an auditor's responsibility when the auditor discovers an illegal act, has not been implicated. Quarterly and as appropriate
  9. Discuss with the independent auditor the matters required to be discussed by generally accepted auditing standards relating to the conduct of the audit per the PCAOB Auditing Standards No. 16 and 18, other standards of the PCAOB, rules of the Securities and Exchange Commission, and other applicable regulations. Quarterly
  10. Review with the independent auditor any problems or difficulties the auditor may have encountered and any management letter provided by the auditor and the Company's response to that letter. Such review should include any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information, and resolving any disagreements with management. As appropriate
  11. Review and discuss reports from the independent auditors on: Quarterly
    - a) any critical audit matters to be included in the independent auditor's report,
    - b) all critical accounting policies and practices to be used,
    - c) all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, and

other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

### **Internal Audit Oversight**

12. Review the appointment and replacement of the Chief Auditor.
13. Review the annual performance of the Chief Auditor.
14. Review and, as needed, approve changes to the Internal Audit charter.
15. Obtain from the Chief Auditor, at least annually, confirmation of the organizational independence of Internal Audit.
16. Review and approve roles or responsibilities for the Chief Auditor that are beyond the scope of internal auditing (“Non-Audit Responsibilities”), including acknowledging and addressing with management actual or potential impairments to Internal Audit’s independence arising from such Non-Audit Responsibilities.
17. Approve the annual audit plan and major changes to the plan, including any changes required in the scope of the internal audit. Review the significant reports to management prepared by the internal auditing department and management’s responses.
18. Approve Internal Audit’s responsibilities, strategy, budget and resource plan.
19. Receive communications from the Chief Auditor on Internal Audit’s performance relative to its plan and other matters.
20. Make appropriate inquiries of management and the Chief Auditor to determine whether there is inappropriate scope or resource limitations.

### **Financial Reporting Oversight**

21. Review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in management’s discussion and analysis, and recommend to the Board whether the audited financial statements should be included in the Company’s Form 10-K. Annually
22. Review with management the adequacy of internal controls that could significantly affect the Company’s financial statements, including any special audit steps in light of any material control deficiencies. Quarterly and as appropriate

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| 23. Discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements, including any major issues regarding accounting principles and financial statement presentations.   | Quarterly and as appropriate     |
| 24. Review with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company's financial statements.   | Annually and as appropriate      |
| 25. Review with management and the independent auditor the Company's unaudited quarterly financial statements prior to the filing of its Form 10-Q, including the results of the independent auditors' reviews of such quarterly financial statements.  | Quarterly                        |
| 26. Review major changes to the Company's auditing and accounting principles, practices, and financial statement presentations, as suggested by the independent auditor, internal auditors or management.   | As appropriate                   |
| 27. Receive reports from management, the Company's Chief Auditor, and the independent auditor regarding the compliance of the Company and its subsidiary/foreign affiliated entities with applicable legal requirements and the Company's Code of Business Ethics, including disclosures of insider and affiliated party transactions.  | Annually                         |
| 28. Review with management and the independent auditor any correspondence with regulators regarding the Company's financial statements or accounting policies.  | Quarterly and as appropriate     |
| 29. Prepare the report required by the rules of the Commission to be included in the Company's annual proxy statement.  | Annually                         |
| 30. Review with the Company's General Counsel legal matters that may have a material impact on the financial statements, the Company's compliance policies and any material reports or inquiries received from regulators or governmental agencies.   | Semi-Annually and as appropriate |
| 31. Discuss with management the Company's earnings press releases, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made). | Quarterly                        |

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| 32. 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 controls. | Quarterly                   |
| 33. Review and, as needed, update procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.   | Annually and as appropriate |
| 34. Review with management the adequacy of internal controls relating to the Company's sustainability disclosures, in coordination with other Board committees as appropriate.   | Annually and as appropriate |

#### **Enterprise Risk Management Oversight**

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| 35. Meet periodically with management to review the key risks facing the Company including the steps management has taken to monitor and control such exposures and report periodically to the Board on the status of the Company's management of key risk areas.                       | Semi-Annually and as appropriate |
| 36. Review and discuss with management the Company's Enterprise Risk Management process including its risk governance framework, risk management practices and key risk factors that facilitate the identification, measurement, mitigation, and reporting of risks across the Company. | Annually                         |

#### **Committee Governance**

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| 37. Review and reassess the adequacy of this Charter and recommend any proposed changes to the Nominating and Corporate Governance Committee to review and recommend to the Board for approval. | Annually                     |
| 38. Review the Committee's own performance.   | Annually                     |
| 39. Report regularly to the Board.  | Quarterly and as appropriate |
| 40. Advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Company's Code of Business Ethics.            | Annually                     |

### **Executive Sessions**

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| 41. Committee only executive session.   | As appropriate |
| 42. Meet at least quarterly, in separate executive sessions with:<br>a) the Chief Financial Officer,<br>b) the Chief Accounting Officer,<br>c) the Chief Auditor and<br>d) the independent auditor. | Quarterly      |
| 43. Meet no less than twice a year in executive sessions with<br>a) the Chief Legal Officer and<br>b) the senior-most executive responsible for Compliance.   | Semi-annually  |

Updated: May 19, 2026