

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

AUDIT COMMITTEE CHARTER

PURPOSE

The Committee's 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.

COMPOSITION

Membership. The Board shall appoint a Committee comprised of at least three directors based on the recommendation of the Nominating and Corporate Governance Committee. The Board shall designate one Committee Member as Chair.

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.

Financial Expertise. The Chairman of the Committee shall have accounting or related financial management expertise. 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.

Service on Other Audit Committees. Committee members shall not simultaneously serve on the audit committees of more than two other public companies.

Removal. Committee members may be removed and replaced by the Board.

AUTHORITY, OPERATIONS AND PROCEDURES

Authority. The Committee will have the resources and authority necessary to discharge its duties and responsibilities. The Committee shall have the authority to retain special legal, accounting or other consultants 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 to any advisors employed 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 consultants 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.

Operations and Procedures. The Committee shall meet no less than eight times a year. Additional meetings may occur as the Committee or its Chair deems advisable. 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. The Committee will meet periodically in executive session without Company management present. The Secretary of the Committee shall prepare minutes of each Committee meeting, which minutes will be distributed to members of the Committee. The Chairman of the Committee shall report to the Board on its activities as appropriate.

RESPONSIBILITIES

The Committee's specific responsibilities in carrying out its oversight role are delineated in the Committee Responsibilities Calendar. The Responsibilities Calendar will be updated annually 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.

AUDIT COMMITTEE RESPONSIBILITIES CALENDAR

Responsibility	Frequency
Independent Auditor Oversight	
1. Sole authority and responsibility for the appointment, compensation, retention and oversight of the work of the independent public accounting firm engaged for the purpose of preparing or issuing the audit report or performing the audit for the Company.	Annually
2. Evaluate together with the Board the performance of the independent auditor and, if so determined by the Audit Committee, recommend that the Board replace the independent auditor.	Annually
3. Review and evaluate the lead partner of the independent auditor team.	Annually
4. Ensure the rotation of the audit partners as required by law.	As appropriate
5. Obtain and review a report from the independent auditor at least annually regarding <ul style="list-style-type: none"> a) the audit 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, 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, c) any steps taken to deal with any such issues. 	Annually

6.	Pre-approve the retention of the independent auditor for non-audit services and the fee for such service in accordance with the Company's independence guidelines.	Annually
7.	Recommend to the Board 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
8.	Review and assess the independence of the independent auditor; obtain periodic reports from the independent auditor regarding the auditor's independence, discuss such reports with the auditor, consider whether the provision of non-audit services is compatible with maintaining the auditor's independence and, if so determined by the Committee, recommend that the Board take appropriate action to satisfy itself as to the independence of the auditor.	Annually and as appropriate
9.	Meet with the independent auditor prior to the year-end audit to review the scope of yearend work and coordination of efforts between the independent auditors and the internal audit department.	Annually
10.	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
11.	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 Public Company Accounting Oversight Board (PCAOB) Auditing Standards No. 16 and 18, other standards of the PCAOB, rules of the Securities and Exchange Commission, and other applicable regulations.	Quarterly
12.	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: <ul style="list-style-type: none"> a) Any difficulties encountered in the course of the audit work, including any restrictions on the scope of activities or access to required information, and any disagreements with management. b) Any changes required in the planned scope of the internal audit. c) The internal audit department responsibilities, budget and staffing. 	Quarterly and as appropriate

13.	Review and discuss reports from the independent auditors on: a) All critical accounting policies and practices to be used. b) 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. c) Other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.	Quarterly
Internal Audit Oversight		
14.	Review the appointment and replacement of the Chief Risk & Audit Executive.	Annually
15.	Approve the Internal Audit charter.	Annually
16.	Approve the annual audit plan and major changes to the plan. Review the significant reports to management prepared by the internal auditing department and management's responses.	Annually and as appropriate
17.	Approve Internal Audit's budget and resource plan.	Annually
18.	Receive communications from the Chief Risk & Audit Executive on Internal Audit's performance relative to its plan and other matters.	Quarterly
19.	Review the annual performance of the Chief Risk & Audit Executive.	Annually
20.	Make appropriate inquiries of management and the Chief Risk & Audit Executive to determine whether there is inappropriate scope or resource limitations.	As appropriate

21.	<p>The Audit Committee authorizes the Internal Audit department to:</p> <ul style="list-style-type: none"> a) Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information. b) Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports. c) Obtain assistance from the necessary personnel of S&P Global, as well as other specialized services from within or outside S&P Global, in order to complete the engagement. 	Annually
Financial Reporting Oversight		
22.	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
23.	Review with management the adequacy of internal controls that could significantly affect the Company's financial statements.	Quarterly and as appropriate
24.	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, and a description of any transactions for which management obtained PCAOB Standard 625 letters.	Quarterly and as appropriate
25.	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
26.	Review with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including the results of the independent auditors' reviews of the quarterly financial statements.	Quarterly
27.	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.	Quarterly

28.	Obtain reports from management, the Company's Chief Risk & Audit Executive and the independent auditor that the Company's subsidiary/foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code of Business Ethics, including disclosures of insider and affiliated party transactions.	Annually
29.	Review with management and the independent auditor any correspondence with regulators regarding the Company's financial statements or accounting policies.	Quarterly and as appropriate
30.	Prepare the report required by the rules of the Commission to be included in the Company's annual proxy statement.	Annually
31.	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
32.	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. 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
33.	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
34.	Establish 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
Enterprise Risk Management Oversight		
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		
37.	Review and reassess the adequacy of this Charter and recommend any proposed changes 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		
41.	Meet at least quarterly, in separate executive sessions with: a) the Chief Financial Officer, b) the Corporate Controller, c) the Chief Risk & Audit Executive and d) the independent auditor.	Quarterly
42.	Meet no less than twice a year with the General Counsel in a separate executive session.	Semi-annually

Revised: May 1, 2018