

Audit Committee Charter

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Effective October 24, 2024

The Board of Directors (the “Board”) of Global Payments Inc. (the “Company”) has established the Audit Committee (the “Committee”) of the Board to carry out the duties and responsibilities assigned to the Committee by the Board, including those required under the applicable securities laws, rules and regulations of the Securities and Exchange Commission (the “SEC”) and the rules of the New York Stock Exchange, Inc. (the “NYSE”). This Charter replaces and supersedes in its entirety any previous charter for the Committee adopted by the Board.

I. Purpose

The Committee shall provide assistance to the directors in fulfilling their responsibility to the shareholders, potential shareholders, and the investment community relating to corporate accounting, reporting practices of the Company, and the quality and integrity of the financial reports and other operating controls of the Company. The primary purpose of the Committee shall be to assist the Board in its oversight of:

- the integrity of the Company’s financial statements;
- the Company’s compliance with certain legal and regulatory requirements;
- the independent auditor’s qualifications and independence;
- the performance of the Company’s internal audit function (“Internal Audit”) and of the independent auditor;
- the Company’s disclosure controls and procedures;
- the Company’s internal control over financial reporting as defined in Rules 13a-15(f) and 15d-15(f) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”); and
- Certain risk exposures of the Company and the effectiveness of management’s financial risk management and enterprise risk management processes to address such risks.

The Committee shall report periodically to the Board on the Committee’s activities, budgets and findings, including any issues

regarding the quality or integrity of the Company’s financial statements, the Company’s compliance with certain legal or regulatory requirements, the performance and independence of the Company’s independent auditor, the performance of Internal Audit, or the risk management activities of the Committee.

II. Members of the Committee

The Committee shall be comprised of at least three members of the Board, one of whom may be designated as the chairperson by the Board. The Board, taking into account any recommendations of the Governance and Nominating Committee, will assess and determine the qualifications of the Committee members and will appoint the members of the Committee and designate the chairperson at least annually. If a chairperson is not designated or present at a particular meeting, the members of the Committee may designate a chairperson by majority vote of the Committee membership.

Each member of the Committee shall be “independent” pursuant to the requirements of the NYSE, Section 10A(m)(3) of the Exchange Act, and the rules and regulations promulgated thereunder.

In addition, each member of the Committee must be “financially literate,” as defined by the NYSE, and at least one member of the Committee must be an “audit committee financial expert,” as defined by the SEC. The existence of an audit committee financial expert, including his or her name, will be disclosed in periodic filings as required by the SEC. To help meet these requirements, the Company will provide the Committee with educational resources related to the accounting principles and procedures, current accounting topics pertinent to the Company and other material as may be requested by the Committee.

Committee members may not serve simultaneously on the audit committees of more than two (2) other public companies, unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee. The responsibilities of a member of the Committee are in addition to his or her responsibilities as a member of the Board. No Committee member shall accept, directly or indirectly, any consulting, advisory or other compensatory fee from the Company other than in his or her capacity as a member of the Board or any committee of the Board. Committee members may be removed by the Board.

III. Meetings

The Committee shall meet at least quarterly or more frequently as circumstances dictate. The Committee shall meet separately in executive sessions with each of management (including, without limitation, the Chief Financial Officer and the General Counsel), the independent auditor and the Head of Internal Audit (or other person performing similar functions) (the "Head of Internal Audit"), at least once every quarter. 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 the Committee. Appropriate minutes of the meetings and actions taken by the Committee shall be kept, with the advice of counsel.

Meetings of the Committee may be held in person or tele- or video-conference and may be held at such times and places as the Committee determines. The chairperson of the Committee, in consultation with management, should prepare, or have prepared and approve, an agenda in advance of each meeting. Provided that notice of the meeting is given or waived by all members of the Committee in accordance with the Company's Bylaws, the presence of a majority of Committee members shall constitute a quorum for a meeting. The Committee may act by affirmative vote of the majority of members present at a meeting of the Committee at which a quorum exists or by a writing or writings signed by all of its members without a meeting. The Committee may otherwise establish its own rules of procedure. The Committee may form and delegate authority to subcommittees as appropriate.

IV. Duties and Responsibilities

The Committee's function is primarily one of oversight. As such, while the Committee is charged with the specific duties and responsibilities set forth below, it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles in the United States ("GAAP") and applicable rules and regulations. These are the responsibilities of management of the Company and the Company's independent auditor. The responsibilities of the Committee are set forth below.

A. Duties and Responsibilities Regarding the Company's Financial Statements

1. The Committee shall review and discuss the Company's annual and quarterly financial statements with management and the independent auditor,

including the Company's disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations," recommend to the Board whether the annual audited financial statements should be included in the Company's Annual Reports on Form 10-K, and determine whether the quarterly financial statements should be included in the Company's Quarterly Reports on Form 10-Q.

2. At least quarterly, the Committee shall review with the independent auditor the effect of regulatory and accounting initiatives on the financial statements of the Company.
3. At least quarterly, the Committee shall review with management and the independent auditor any off-balance sheet structures and other material financial or non-financial arrangements of the Company that do not appear on the financial statements of the Company and the risks related thereto.
4. At least quarterly, the Committee shall review major issues regarding (i) accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and (ii) the adequacy of the Company's internal control over financial reporting and any special audit steps adopted in light of any material weaknesses.
5. At least quarterly, the Committee shall review analyses prepared by management or the independent auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including the analyses of the effects of alternative methods of accounting within GAAP on the financial statements.
6. At least quarterly, the Committee shall review with the independent auditor any problems, difficulties or disputes the independent auditor encountered in the course of its audit or review work or otherwise and management's response thereto. To the extent the Committee deems appropriate, the Committee will review with the independent auditor any accounting adjustments that were noted or proposed by the independent auditor but were not recorded by management (as immaterial or otherwise), any communications between the independent audit team and the independent auditor's national office respecting auditing or accounting issues presented by the engagement, and any "management" or

"internal control" letter issued or proposed to be issued by the independent auditor to the Company.

7. The Committee shall review and discuss with the independent auditor any other matters related to the annual Company audit, including those matters that are required to be communicated to the Committee under Public Company Accounting Oversight Board Auditing Standard No. 16, Communications with Audit Committees, which include the independent auditor's responsibilities under generally accepted auditing standards, an overview of the planned scope and timing of the audit and significant findings from the audit.
8. The Committee shall consider for approval the report of the Committee for inclusion in the Company's annual proxy statement as required by applicable SEC rules and regulations.

B. Duties and Responsibilities Regarding the Company's Relationship with the Independent Auditor

1. The Committee shall be solely and directly responsible for the appointment, compensation, retention, and oversight of the work performed by the Company's independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) and may not delegate any of such responsibilities to any other committee of the Board or to any other person or party. The independent auditor shall report directly to the Committee, and the Committee shall oversee the performance of all services by the independent auditor.
2. The Committee shall consider for preapproval any audit services (which may entail providing comfort letters in connection with securities underwritings or statutory audits required for insurance companies for purposes of state law) and any permissible nonaudit services prior to the commencement of the services as set forth in the Exchange Act, to the extent required by applicable law. The Committee shall establish policies and procedures for the Committee's pre-approval of such permitted services by the independent auditor. In making its preapproval determination, the Committee shall consider whether providing the nonaudit services is compatible with maintaining the auditor's independence. If this preapproval is delegated to an individual Committee member or members, such member or members shall present a report of his or her decisions at the next scheduled Committee meeting.

3. The Committee shall oversee, monitor and evaluate the qualifications, performance and independence of the independent auditor, considering whether the independent auditor's quality controls are adequate and the provision of nonaudit services is compatible with maintaining the independent auditor's independence.
4. The Committee shall review the qualifications, experience and performance of the lead audit partner and the reviewing audit partner, determine that neither the lead audit partner nor the reviewing audit partner has performed audit services for the Company in all of the five previous fiscal years, and consider whether there should be regular rotation of the independent audit firm itself.
5. The Committee shall consider for approval (i) the scope of the annual audit (including, as appropriate, reviewing with management, the Head of Internal Audit and the independent auditor the proposed audit plan, including areas of business to be examined, the personnel to be assigned to the audit, the procedures to be followed, special areas to be investigated and the program for integration of the independent and internal audit efforts), and (ii) the scope of the interim reviews of the Company's financial statements.
6. The Committee shall obtain, review and discuss with the independent auditor, at least annually, a report from the independent auditor describing (i) the auditor's internal quality-control procedures, (ii) 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 (iii) all relationships between the independent auditor and the Company (to assess the auditor's independence).
7. The Committee shall set policies for the Company's hiring of employees or former employees of the independent auditor.

C. Duties and Responsibilities Regarding Internal Control Over Financial Reporting

1. The Committee shall coordinate with management to establish and maintain adequate internal control over financial reporting and evaluate and resolve reports of any identified significant control deficiencies and material weaknesses.

2. The Committee shall discuss any major issues as to the adequacy of the Company's internal control over financial reporting or significant deficiencies in the design or operation of internal controls which could adversely affect the Company's ability to record, process, summarize and report financial data and any special audit steps adopted in light of any such control deficiencies.
3. The Committee shall review the independent auditor's attestation and report on management's report on internal control over financial reporting.

D. Duties and Responsibilities Regarding Disclosure Controls

1. The Committee shall review in general terms the type and presentation of information to be included in earnings press releases as well as financial information and earnings guidance provided to analysts; provided, however, that the Committee shall not be required to review in advance each such press release or instance of providing guidance.
2. The Committee shall review any disclosure from the Company's Chief Executive Officer or Chief Financial Officer made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of (i) all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.

E. Duties and Responsibilities Regarding Internal Audit

1. The Committee shall make recommendations to the Board regarding the appointment, replacement, reassignment, and dismissal of the Company's Head of Internal Audit and shall take steps that are reasonable or necessary to ensure that the compensation and benefits allocated to the Head of Internal Audit are not subject to modification or termination without the consent of the Board.
2. The Committee shall receive periodic communications from the Head of Internal Audit on Internal Audit's performance relative to its plan and other matters.

3. The Committee shall periodically review the activities, organizational structure and qualifications of Internal Audit.
4. The Committee shall review and approve the annual Internal Audit plan, and its budget and resource plan.
5. The Committee shall periodically review and approve any changes to the internal audit charter and the Internal Audit Methodology and Procedure Guide.
6. The Committee shall periodically make appropriate inquiries of management and the Head of Internal Audit regarding any significant difficulties, disagreements with management or scope restrictions encountered in the course of the internal audit work.
7. The Committee shall periodically review with the independent auditor the budget, staffing and responsibilities of Internal Audit.

F. Duties and Responsibilities Regarding Compliance Oversight

1. The Committee shall review the effectiveness of the procedures established for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal control over financial reporting or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns or issues regarding the Company's accounting or auditing matters.
2. The Committee shall review the effectiveness of the whistleblower established procedures with respect to the protection of employees who act lawfully to provide information, cause information to be provided, or otherwise assist in an investigation of, or file, cause to be filed, testify, participate in or otherwise assist in a proceeding filed as a result of, a violation of securities laws relating to fraud against shareholders.
3. The Committee shall obtain regular updates from management and Company counsel regarding compliance matters and legal matters that may have a significant impact on the financial statements and related disclosures or the Company's compliance policies.
4. The Committee shall review in a general manner and discuss with management and, as appropriate, the Board, the policies and guidelines through which the

Committee oversees the Company's risk assessment and risk management.

G. Duties and Responsibilities Regarding Enterprise Risk and Financial Risk Oversight

1. The Committee shall monitor the Company's performance to ensure alignment with the risk assessments and tolerance levels prescribed in the enterprise risk management program with respect to the Company's major financial risk and enterprise risk exposure. To enable the Committee to fulfill this responsibility, the Committee shall direct the Chief Risk Officer or any other individual or individuals designated by the Committee, to provide updates, progress reports and recommendations concerning the assessment, management and prioritization of, and tolerance for the key risks as well as any emerging risks.
2. The Committee shall consider for approval and oversee the adequacy and effectiveness of the Company's enterprise risk management program to ensure appropriate risk identification, measurement and reporting.
3. The Committee shall make recommendations to the Board regarding the appointment, replacement, reassignment and dismissal of the Company's Chief Risk Officer and shall take steps that are reasonable or necessary to ensure that the compensation and benefits allocated to such officer are not subject to modification or termination without the consent of the Board.
4. The Committee shall periodically receive reports from the Company's Chief Risk Officer concerning the status of the Company's enterprise risk management program.
5. The Committee shall periodically receive a report from management regarding the Company's insurance program.
6. The Committee shall annually receive a report from management regarding vendor management.
7. The Committee shall annually receive a report from management regarding physical security.
8. The Committee shall review examination reports by regulatory agencies or summaries thereof, and any

observations or communications by regulatory agencies.

9. The Committee shall report to the full Board regarding the risk management activities of the Committee.

H. Duties and Responsibilities Regarding Committee Governance

1. The Committee shall review and reassess periodically the adequacy of this Charter and recommend any changes to the Board.
2. The Committee shall conduct an annual performance assessment relative to the Committee's purpose, duties, and responsibilities outlined herein.

I. Other Duties and Responsibilities

1. The Committee shall review and approve any proposed related party transactions in accordance with the Company's Related Party Transactions Policy.
2. The Committee shall perform such other tasks as it deems appropriate and consistent with its duties hereunder and such other functions as are required by law, the Company's Articles of Incorporation or its Bylaws, as each may be amended from time to time, or as requested by the Board.

V. Authority

In furtherance of the Committee's purpose and responsibilities, the Committee shall have the power to conduct or authorize investigations into any matters within its scope of responsibilities and duties as it deems reasonable or necessary in the discharge thereof with full access to all books, records, facilities and personnel of the Company. The Committee shall have the authority to engage independent counsel and other advisors, as it deems necessary to carry out its duties. The Company will provide appropriate funding, as determined by the Committee, for any of the foregoing activities as well as for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.