

FACTSET RESEARCH SYSTEMS INC.

Audit Committee Charter

I. Purpose

The purpose of the Audit Committee (the “Committee”) is to assist the board of directors (the “Board”) of FactSet Research Systems Inc. (the “Company”) in its oversight of the integrity of the financial statements and publicly available financial information of the Company; the Company’s compliance with its policies and procedures, internal accounting controls, disclosure controls and procedures, internal control over financial reporting, the Code of Business Conduct and Ethics and applicable laws and regulations; policies and procedures with respect to risk assessment, risk management, and cybersecurity; legal and regulatory requirements related to its accounting, the independence and qualifications of the independent registered public accounting firm (the “IPA”); the performance of the Company’s internal audit function and IPA; and other responsibilities as may be delegated by the Board. The Committee is further responsible for the preparation of a report of the Audit Committee for inclusion in the Company’s proxy statement.

The Committee’s function is one of oversight only, and the fundamental responsibility for the Company’s financial statements and disclosures rests with management.

II. Composition and Membership

The Committee shall consist of at least three directors. Members of the Committee and its Chair shall be appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee of the Board and may be removed by the Board in its discretion at any time. All members of the Committee shall be independent Directors as required by the regulations set forth in 17 C.F.R. § 240.10A-3(b) (“Rule 10A-3(b)”) and the listing standards of the New York Stock Exchange (“NYSE”) and the Nasdaq Stock Market (“NASDAQ”). In particular, no Committee member may accept, directly or indirectly, any consulting or advisory fees or other compensation from the Company or any of its subsidiaries except as may be permitted by Rule 10A-3(b). All members of the Committee shall have sufficient financial literacy, experience and ability as determined by the Board and in accordance with exchange listing standards to enable them to discharge their responsibilities. At least one member of the Committee shall be an “audit committee financial expert,” as defined by 17 C.F.R. § 229.407 (Rule 407 of Regulation S-K). No Committee member shall (i) have participated in the preparation of the financial statements of the Company or any current subsidiary at any time during the past three years or (ii) serve on more than two other audit committees of public companies.

III. Duties and Responsibilities

The following are the duties and responsibilities of the Committee:

Audit Related Duties:

- A. Provide an open avenue of communication between the IPA and the Board, including creating an environment where it is clear that the IPA is ultimately accountable to the Committee. The Committee shall have the sole authority and responsibility to select, appoint, retain, compensate, evaluate and, if necessary, replace the IPA and oversee its work. The Committee may recommend for stockholder ratification the appointment of the IPA as the Company's independent auditor. The IPA shall report directly to the Committee. The Committee shall have the sole authority to approve all audit engagement fees and terms. The Committee shall pre-approve any non-audit service provided to the Company by the IPA and may establish pre-approval policies and procedures in compliance with Securities and Exchange Commission ("SEC") rules. The Committee shall consider, in consultation with the IPA, the IPA's audit scope and plan. The Committee shall evaluate annually the performance of the IPA and the lead audit partner.
- B. Discuss with management and the IPA the annual audited financial statements and quarterly financial statements and related footnotes, including such matters required to be reviewed under applicable legal, regulatory and stock exchange requirements, such as Management's Discussion and Analysis. The Committee shall also discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies (which for releases and guidance need not be an advance review). Management will provide the Committee with the basis for the earnings guidance and the reasonableness of such guidance in advance of the discussion.
- C. Discuss with management and the IPA, as appropriate, any audit problems or difficulties and management's response, and the Company's risk assessment and risk management policies, including the Company's major financial risk exposure and steps management has taken to minimize such exposure. Such discussion shall also include a review of contingent liabilities and risks that may be material to the Company and major legislative and regulatory developments that could materially impact the Company's contingent liabilities and risks.
- D. Review with the IPA the Company's financial reporting and accounting standards and principles, significant changes in such standards or principles or in their application, and the key accounting decisions affecting the Company's financial statements, including alternatives to, and the rationale for, the decisions made. The Committee shall resolve any disagreements between management and the IPA regarding financial reporting.
- E. Review with management the Company's internal system of audit and financial controls. The Committee shall review with the IPA the matters to be discussed by Auditing Standard 1301, including deficiencies in internal controls, fraud, management judgments and estimates, audit adjustments, audit difficulties, critical accounting policies, alternative treatments as appropriate, material written communications with management, such as any

management letter and schedule of unadjusted differences, and the IPA's judgments about the quality of the Company's accounting practices. In addition, the IPA shall disclose related party transactions, if any, to the Committee.

- F. Obtain on an annual basis a formal written statement from the IPA delineating all relationships between the IPA and the Company and review and discuss with the IPA any disclosed relationships or services that may impact the objectivity and independence of the IPA. The Committee shall take, or recommend that the full Board take, appropriate action to oversee the independence of the IPA. The Committee shall also set policies for the Company's hiring of employees or former employees of the IPA. The Committee will develop and adhere to a policy on auditor rotation. The lead audit partner at the IPA shall be rotated as may be required by law.
- G. Review policies and procedures with respect to Section 16 officers' expense accounts and perquisites. The Committee shall investigate any matters pertaining to the integrity of management, including conflicts of interest or adherence to standards of business conduct as required in the policies of the Company. In connection with these reviews, the Committee shall consider the results of any review of this area by the IPA and meet, as deemed appropriate, with the Company's Chief Legal Officer and other Company officers or employees.
- H. At least annually, obtain and review a report by the IPA describing: (i) the firm's internal quality control procedures and (ii) any material issues raised by the most recent internal quality control review, or peer review, of the IPA, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting any independent audit carried out by the IPA, and any steps taken to deal with these issues.
- I. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.
- J. Review and approve all related party transactions for which such approval is required under applicable law, including SEC, NYSE and NASDAQ rules.

Internal Audit Oversight:

- K. The Committee shall periodically review and advise on the Company's internal audit function, including auditing scope, compliance, and progress. The review should also include discussion of the responsibilities, budget and staffing of the Company's internal audit function.
- L. The Committee shall periodically receive reports on the status of significant internal audit findings, recommendations, and management responses.
- M. The Committee shall review the annual performance of the internal audit function.

Ethics, Compliance and Risk Oversight Duties:

- N. The Committee shall review the Company's compliance and ethics program, including the Company's business conduct policies, guidelines and training programs, and review at least annually the implementation and effectiveness of such program.
- O. The Committees shall receive periodic reports from the Company's Chief Legal Officer and Compliance Officer regarding any pending and concluded investigations of alleged noncompliance with laws, regulations, the Code of Business Conduct and Ethics, or Company policies.
- P. Discuss risk assessment and risk management, including appropriate policies and guidelines to govern the process, and receive periodic reports regarding the Company's material financial risk exposures and steps taken to monitor and control them.
- Q. The Committee shall periodically review the Company's data security programs, including risks from cybersecurity threats, disaster recovery procedures, and business continuity plans, and review the plans established to monitor compliance and test preparedness with those plans and procedures.
- R. The Committee shall review the Company's insurance program.

Other:

- S. The Committee shall review at least annually the adequacy of this Charter and recommend any proposed changes to the Board for approval. The Committee will perform an evaluation of the effectiveness of the Committee at least annually with the assistance of the Nominating and Corporate Governance Committee.

IV. Meetings

The Committee will meet on a regular basis at least quarterly and will hold special meetings as circumstances and events require. The timing of the meetings shall be determined by the Committee. However, the Committee will meet at any time that the IPA believes communication to the Committee is required. At each regular meeting, the Committee will meet separately with representatives of the IPA and management and parties performing an internal control function, as applicable. At all Committee meetings, a majority of the total number of members shall constitute a quorum. Minutes shall be kept of each meeting of the Committee. The Committee Chair will, in consultation with the other members of the Committee and appropriate officers of the Company, establish the agenda for each Committee meeting. Any Committee member may submit items to be included on the agenda. The Committee Chair will supervise the conduct of the meetings and will have other related responsibilities as the Committee may specify from time to time. The Committee shall provide the Board regularly with a report of the Committee's activities and proceedings, as appropriate.

V. Resources and Authority

The Committee shall have authority, and appropriate funding as determined by the Committee, from the Company to retain the IPA and such outside counsel, experts and other advisors as the Committee may deem appropriate in its sole discretion and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. Through its meetings, the Committee shall further have the authority to perform any other activities consistent with this Charter, the Company's Bylaws and governing law as the Committee or the Board deems necessary or appropriate.

Revised, reviewed and approved by the Board of Directors of FactSet Research Systems Inc. on September 17, 2024.