

COGNIZANT TECHNOLOGY SOLUTIONS CORPORATION

Audit and Risk Committee Charter

Updated September 10, 2026

A. Purpose

The purpose of the Audit and Risk Committee (the “**Committee**”) is to assist the Board of Directors (the “**Board**”) in the discharge of its responsibilities with respect to the oversight of (i) the Company's accounting, internal controls and financial reporting processes and the audits of the Company's financial statements, (ii) the qualifications, independence and performance of the Company's independent registered public accounting firm (the “**independent auditor**”), (iii) the effectiveness of the Company's internal audit and ethics and compliance functions, and (iv) the Company's overall framework for risk assessment and management, including the enterprise risk management (“**ERM**”) program and other enterprise risks as set forth in this Charter or otherwise delegated to the Committee from time to time.

B. Structure and Membership

1. **Number.** The Committee shall consist of at least three members of the Board.
2. **Independence.** Except as otherwise permitted by the applicable Nasdaq rules, each member of the Committee shall be an “independent director” as defined by applicable Nasdaq rules, meet the criteria for independence set forth in Rule 10A-3(b)(1) under the U.S. Securities and Exchange Act of 1934 (the “**Exchange Act**”) (subject to the exemptions provided in Rule 10A-3(c)), and not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years.
3. **Financial Literacy.** Each member of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement, at the time of his or her appointment to the Committee. In addition, at least one member must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in the Company's annual report filed with the U.S. Securities and Exchange Commission (the “**SEC**”)), at least one member of the Committee shall be an “audit committee financial expert” (as defined by applicable SEC rules).
4. **Chair.** Unless the Board elects a Chair of the Committee, the Committee shall elect a Chair by majority vote.
5. **Compensation.** The compensation of Committee members shall be as determined by the Board. No member of the Committee may receive, directly or indirectly, any consulting, advisory or other compensatory fee from the Company or any of its

subsidiaries, other than fees paid in his or her capacity as a member of the Board or a committee thereof.

6. Selection and Removal. Members of the Committee shall be appointed by the Board. The Board of Directors may remove members of the Committee from the Committee at any time, with or without cause.

C. Authority and Responsibilities

General

The Committee shall discharge its responsibilities, and shall assess the information provided by the Company's management and the independent auditor, in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements and for the appropriateness of the accounting principles and reporting policies that are used by the Company. The independent auditor is responsible for auditing the Company's financial statements and for reviewing the Company's unaudited interim financial statements. The authorities and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Committee to plan or conduct any audit, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent auditor's report.

Oversight of Independent Auditor

1. Selection, Evaluation, Retention and Termination. The Committee shall be solely and directly responsible for appointing, evaluating, retaining and, when necessary, terminating the engagement of the independent auditor. The Committee shall periodically consider whether there should be a change in the independent auditor, and the advisability and potential impact of selecting a different independent auditor. The Committee may, in its discretion, seek stockholder ratification of the independent auditor it appoints.
2. Independence. The Committee shall take, or recommend that the Board take, appropriate action to oversee the independence of the independent auditor. In connection with this responsibility, the Committee shall obtain and review a formal written statement from the independent auditor describing all relationships between the independent auditor or any of its affiliates (within the meaning of "affiliate of the firm" under Public Company Accounting Oversight Board (the "**PCAOB**") Rule 3501(a)(i)) and the Company, including the disclosures required by the applicable requirements of the PCAOB regarding the independent auditor's communications with the Committee concerning independence. The Committee shall actively engage in dialogue with the auditor concerning any disclosed relationships or services that might impact the objectivity and independence of the auditor. The Committee shall establish and periodically review the Company's policies for hiring employees or former employees of the independent auditor.
3. Compensation. The Committee shall have sole and direct responsibility for setting the compensation of the independent auditor. The Committee is empowered, without further action by the Board, to cause the Company to pay the compensation of the independent auditor established by the Committee.

4. Preapproval of Services. The Committee shall preapprove all audit services and all other services (review, attest and non-audit) to be provided to the Company by the independent auditor; provided, however, that preapproval of non-audit services will not be required if such services fall within available exceptions in accordance with applicable SEC rules. Committee preapproval of audit and non-audit services will not be required if the engagement is entered into pursuant to preapproval policies and procedures established by the Committee, provided the policies and procedures are detailed as to the particular service, the Committee is informed of each service provided and such policies and procedures do not include delegation of the Committee's responsibilities under the Exchange Act to the Company's management.
5. Oversight. The independent auditor shall report directly to the Committee, and the Committee shall have sole and direct responsibility for overseeing the work of the independent auditor, including resolution of disagreements between Company management and the independent auditor regarding financial reporting. In connection with its oversight role, the Committee shall, from time to time as appropriate, receive and consider the reports required to be made by the independent auditor regarding:
 - (i) critical accounting policies and practices;
 - (ii) alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with Company management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and
 - (iii) other material written communications between the independent auditor and Company management.

In connection with its oversight role, the Committee should also review with the independent auditor, from time to time as appropriate:

- (i) significant risks and uncertainties with respect to the quality, accuracy or fairness of presentation of the Company's financial statements;
- (ii) any audit problems or difficulties and management's response;
- (iii) any accounting adjustments that were noted or proposed by the auditor but were "passed" (as immaterial or otherwise);
- (iv) any findings from the independent auditor's audit of the Company's internal controls over financial reporting;
- (v) accounting for unusual transactions;
- (vi) adjustments arising from audits that could have a significant impact on the Company's financial reporting process; and
- (vii) any recent SEC comments on the Company's SEC reports, including in particular any unresolved or future compliance comments.

6. Quality Control. At least annually, the Committee will obtain and review a report by the independent auditor describing the firm's internal quality control procedures and any material issues raised by the most recent internal quality control review, reviews performed by the PCAOB or SEC, or any other peer review of the firm, 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.

Audited Financial Statements

7. Review and Discussion. The Committee shall review and discuss with the Company's management and independent auditor the Company's audited financial statements, including the matters about which the applicable rules of the PCAOB require discussion, and the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's Annual Report on Form 10-K.
8. Recommendation to Board Regarding Financial Statements. The Committee shall consider whether it will recommend to the Board that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
9. Audit Committee Report. The Committee shall prepare an annual audit committee report for inclusion where necessary in the proxy statement of the Company relating to its annual meeting of security holders.

Review of Interim Financial Statements, Earnings Releases and Guidance

10. Review of Interim Financial Statements. The Committee shall review and discuss with the Company's management and the independent auditor the Company's interim financial statements, including the disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's Quarterly Report on Form 10-Q, prior to the filing of the Company's Quarterly Report on Form 10-Q with the SEC. The Committee shall direct management to advise the Committee in the event that the Company proposes to disclose interim financial information prior to completion of the independent auditor's review of interim financial information.
11. Press Releases and Guidance. The Committee shall:
 - (i) Review with management and the independent auditor the earnings press releases, including any use of "non-GAAP information"; and
 - (ii) Periodically discuss with management the Company's policies regarding earnings releases, disclosures containing financial information and earnings guidance provided to analysts.

Matters Pertaining to the Internal Auditors, Ethics and Compliance, Risk Assessment and Risk Management, Treasury, Service Delivery and Enterprise Resource Planning and Management

12. Internal Auditors. The Committee shall review with the internal auditors the internal audit process, scope, budget and staffing, and the results of internal audit activities, including any significant findings of audits and special investigations. The Committee shall review

with the Chief Financial Officer, at least annually, the performance of the head of internal audit, and review and approve, based on discussions with the Chief Financial Officer, the reassignment, replacement or dismissal of the head of internal audit.

13. Ethics and Compliance. The Committee shall periodically, as well as upon request by the Chief Ethics and Compliance Officer, review with the Chief Ethics and Compliance Officer the Company's compliance with legal and regulatory requirements, including compliance policies and procedures, compliance resources, or any other issue related to the Company's compliance with legal and regulatory requirements.
14. Enterprise Risk Management. The Committee shall be responsible for overseeing the Company's enterprise risk assessment and management framework, including the Company's processes for identifying, assessing, monitoring and mitigating key business risks. As part of its oversight responsibility for the Company's enterprise risk assessment and management framework, the Committee shall periodically review and evaluate property and casualty insurance matters in respect of the Company, including directors' and officers' insurance and errors and omissions insurance policies and coverages. The Committee shall also be responsible for periodically evaluating and, where appropriate, making recommendations to the Board with respect to the Board's process for overseeing the Company's enterprise risks.
15. Tax Strategy and Planning. The Committee shall periodically review and discuss with management the Company's global tax strategy and tax planning activities, as well as any significant tax developments affecting the Company.
16. Third Party Risks. Except to the extent specifically allocated to another committee of the Board, the Committee shall periodically review and evaluate the Company's framework for managing third party risks.
17. Business Continuity. The Committee shall periodically review and discuss with management the Company's business continuity and disaster recovery planning.
18. Certain Treasury Matters. The Committee shall periodically review and approve the Company's hedging policies and activities, including the use of swaps, to manage risk and volatility, including without limitation annual review and approval of the Company's election of the end-user exception to mandatory clearing of certain swap transactions, in accordance with the Company's Hedging and Risk Management Policy.
19. Service Delivery. The Committee shall periodically review and evaluate the Company's framework for managing service delivery risks, including contractual, people concentration, global delivery network and client's business outcome risks. The Committee shall also review significant service delivery and execution risks associated with individual large deals that are escalated by management, as appropriate.

Controls and Procedures

20. Oversight. The Committee shall oversee the Company's internal control over financial reporting and disclosure controls and procedures. The Committee shall receive and review the reports of the Company's Chief Executive Officer and Chief Financial Officer required by Rule 13a-14 of the Exchange Act. The Committee shall periodically review the compliance procedures to confirm that they are designed and operating effectively.

21. Code of Ethics. The Committee shall periodically review the Company's code of ethics and propose any changes to the Board.
22. Procedures for Complaints. The Committee shall 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 employees of the Company of concerns regarding questionable accounting or auditing matters.
23. Related Party Transactions. The Committee shall review all "related person transactions" (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K) on an ongoing basis, and all such transactions must be approved by the Committee.
24. Legal Matters. The Committee shall review, with the Company's Chief Legal Officer, any legal matter that could have a significant impact on the Company, its operations or its financial position or results of operations.
25. Additional Powers. In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with the purposes of the Committee, the Company's Corporate Governance Guidelines adopted by the Board, the Company's bylaws, and applicable Nasdaq rules.

D. Procedures and Administration

1. Meetings. The Committee shall meet as often as it deems necessary in order to perform its responsibilities. Meetings and actions of the Committee shall be governed by the provisions of the bylaws of the Company concerning meetings and other actions of the Board and its committees. The Committee shall periodically meet separately with: (i) the independent auditor; (ii) Company management; (iii) the Chief Ethics and Compliance Officer; and (iv) the Company's internal auditors. The Committee shall keep such records of its meetings as it shall deem appropriate.
2. Quorum. In the event Committee members are required to recuse themselves from consideration of a matter, a majority of the Committee members who are not subject to recusal shall constitute a quorum for the transaction of business with respect to such matter.
3. Subcommittees. The Committee may form and delegate authority to one or more subcommittees (including a subcommittee consisting of a single member) as it deems appropriate from time to time under the circumstances. Any decision of a subcommittee to preapprove audit, review, attest or non-audit services shall be presented to the full Committee at its next scheduled meeting.
4. Reports to the Board. The Committee shall report regularly to the Board.
5. Charter. The Committee shall annually review and reassess the adequacy of this Charter and recommend any proposed changes to the Board.

6. Advisors. The Committee is authorized, without further action by the Board, to engage such legal, accounting and other advisors (independent or otherwise) as it deems necessary or appropriate to carry out its responsibilities. Such advisors may be the regular advisors to the Company. The Committee will be directly responsible for the appointment, compensation and oversight of any advisor it retains. The Company must provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to any advisor retained by the Committee.
7. Investigations. The Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.
8. Funding. The Committee is empowered, without further action by the Board, to cause the Company to pay the ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
9. Additional Parties. The Committee may invite to its meetings any member of management, other personnel of the Company, any other member of the Board, or any third parties, as it deems, in its sole discretion, appropriate to carry out its responsibilities.
10. Annual Self-Evaluation. At least annually, the Committee shall evaluate its own performance.