

# COGNIZANT TECHNOLOGY SOLUTIONS CORPORATION

## Finance and Strategy Committee Charter

*Updated December 5, 2025*

### A. Purpose

The purpose of the Finance and Strategy Committee (the “Committee”) is to assist the Board of Directors (the “Board”) with respect to the development of the Company’s major corporate plans, strategies and objectives, including innovation strategies related to emerging technologies, market and industry trends, and the allocation of funds necessary for major expenditures related to the foregoing. This includes oversight of the following:

- capital structure and allocation;
- significant investments, including with respect to mergers and acquisitions, divestments, and other technology platforms;
- growth and scalability of corporate processes and systems; and
- investor relations.

### B. Structure and Membership

1. Number. The Committee shall consist of such number of directors as the Board shall from time to time determine.
2. Chair. Unless the Board elects a Chair of the Committee, the Committee shall elect a Chair by majority vote.
3. Compensation. The compensation of the Committee members shall be as determined by the Board.
4. Selection and Removal. Members of the Committee shall be appointed by the Board. The Board 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, in accordance with its business judgment. 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.

## **Strategy**

1. The Committee shall review and assist the Board in the oversight of the Company's
  - (i) major corporate plans, strategies and objectives (including the Company's approach to identifying, developing and integrating technology and innovation, as well as associated resource allocation), which should clearly outline the sources and uses of both financial and human resources over a 3-year horizon and be aligned with the Company's operating plan;
  - (ii) assessment of, and response to, client, competitor, market and industry trends and disruptions relevant to the Company's strategy and competitive position, including with respect to technology and innovation;
  - (iii) significant investments, divestments, and expenditures, including (a) investments in mergers and acquisitions of other businesses in order to supplement or expand the scope of the Company's existing operations, and (b) investments in digital transformation, innovation, strategic technology partnerships and other technology platforms; and
  - (iv) capital allocation and uses of capital discussed in Section 5(i) below to confirm they are consistent with the plans, strategies and objectives described above.

## **Operating Review**

2. **Growth and Scalability.** The Committee shall periodically review and discuss with management the Company's plans and strategies to manage growth and the scalability of corporate functions, internal processes and systems, including making recommendations to the Board regarding any significant investments the Committee believes are necessary to support such growth.
3. **Investor Relations.** To the extent not allocated to another committee of the Board, the Committee shall periodically review and evaluate investor relations matters in respect of the Company, including management's engagement with stockholders, stockholder ownership positions and views of the Company and analyst views of and estimates with respect to the Company.

## **Financial Review**

4. **Capital Structure and Allocation.** The Committee shall periodically evaluate and provide the Board with recommendations regarding the Company's capital structure and capital allocation policies and strategy (including the long-term targeted deployment of capital among reinvestment in the business, dividends, stock repurchases and acquisition opportunities).
5. **Cash and Capital Funding.** The Committee shall be responsible for:
  - (i) Reviewing whether the Company's uses of available cash are consistent with the Company's strategic plans and objectives;
  - (ii) Reviewing, and making recommendations to the Board with respect to, the Company's capital funding requirements.

#### **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 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. Reports to the Board. The Committee shall report on its progress to the Board on a quarterly basis, or as otherwise requested by the Board.
4. Charter. The Committee shall annually review and assess the adequacy of this Charter and recommend any proposed changes to the Board.
5. Advisors. The Committee shall have the authority to engage such legal 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.
6. 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.
7. 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.
8. Self-Evaluation. At least annually, the Committee shall evaluate its own performance.