Audit Committee Charter

November 5, 2025

AUDIT COMMITTEE CHARTER OF WSP GLOBAL INC. (THE "CORPORATION")

A. PURPOSE

The role of the audit committee (the "**Audit Committee**") of the board of directors of the Corporation (the "**Board**") is to assist the Board in its oversight and supervision of (i) the integrity of the financial reporting of the Corporation, (ii) the Corporation's internal controls, (iii) the independence, qualifications and performance of the external auditor, (iv) the performance of the internal auditor, (v) risk management, and (vi) the Corporation's compliance with applicable legal and regulatory requirements that may have a significant effect on the Corporation's financial statements, cash flows or operations.

B. DUTIES AND RESPONSIBILITIES

In furtherance of its purpose, the Audit Committee shall perform the functions customarily performed by audit committees and any other functions assigned by the Board, including the following duties and responsibilities:

OVERSIGHT AND SUPERVISION OF FINANCIAL REPORTING

1. On a periodic basis, review and discuss with management and the external auditor the following:
    a) important issues regarding: (i) accounting principles and financial statement presentations, including any significant changes in the selection or application of accounting principles, (ii) the adequacy of the Corporation's internal controls, and (iii) any special audit steps adopted in light of identified material control deficiencies, if any;
    b) analysis prepared by or on behalf of management setting forth significant financial reporting issues and judgments made in connection with the preparation of financial statements including analysis of the effects of alternative generally accepted accounting principles methods on the financial statements when such alternatives have been selected in the current reporting period;
    c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures (if any), on the financial statements of the Corporation;
2. Ensure that adequate procedures are in place for the review of the Corporation's public disclosure of financial information extracted or derived from the Corporation's financial statements, and periodically assess the adequacy of such procedures;
3. Review and discuss with management and the external auditor, report and, where appropriate, provide recommendations to the Board on the Corporation's annual and interim financial statements, the related management's discussion and analysis, earnings press releases, financial information and financial guidance provided to investors, analysts and rating agencies and the integrity of their financial reporting, prior to the public disclosure of such information;
4. Review and discuss with management, and where appropriate, provide recommendations to the Board on the Corporation's disclosure of the information required by *Regulation 52-110 Respecting Audit Committees*, as it may be amended or replaced from time to time ("**Regulation 52-110**"), contained in the Corporation's annual information form and management information circular;

5. Review and discuss with management and the external auditor the quality, appropriateness and acceptability of the Corporation’s financial reporting and consistency in approach from period to period;
6. Resolve any disagreement between management and the external auditor regarding financial reporting;
7. Review and discuss any report from the external auditor on:
    a) all critical accounting policies and practices used by the Corporation;
    b) all material alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, including the ramifications of the use of such alternate treatments and disclosures and the treatment preferred by the external auditor;
    c) other material written communications between the external auditor and management;
8. Review any litigation, claim or other contingency and any regulatory or accounting initiatives that could have a material effect upon the financial position or operating results of the Corporation and the appropriateness of the disclosure thereof in the documents reviewed by the Audit Committee;

OVERSIGHT AND SUPERVISION OF INTERNAL CONTROLS

9. Review and discuss with management, the external auditor and internal auditor, report and, when appropriate, provide recommendations to the Board on the Corporation's internal control system;
10. Review the process relative to the periodic certifications by the chief executive officer and the chief financial officer of the Corporation in respect of financial disclosures, the existence of any significant deficiencies in the design or operation of internal controls which could adversely affect the ability to record, process, summarize and report financial data and any significant changes in internal controls or changes to the environment in which the internal controls operate, including corrections of material deficiencies and weaknesses;
11. Review the internal control and data verification process for reporting of data on sustainability matters;
12. Review and approve the procedures for the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls or auditing matters, including procedures for confidential, anonymous submission by employees regarding questionable accounting, auditing or other finance-related matters;
13. Review and report to the Board any anonymous submissions of concerns in relation to questionable accounting, auditing or other finance-related improprieties by or on behalf of the Corporation’s employees and directors;
14. Review control weaknesses identified by the external auditor, together with management's responses thereto;
15. Review related-party transactions and consider any applicable risk associated thereto, and if appropriate, recommend for approval by the Board procedures for the identification, consideration and approval of related-party transactions;

INFORMATION TECHNOLOGY AND INFORMATION SECURITY

16. Review the Corporation’s information technology policies and initiatives;
17. Review the Corporation’s information security and cybersecurity policies, controls and initiatives and reporting on security incidents;
18. Meet periodically with the Chief Information Security Officer, in the absence of management;

OVERSIGHT AND SUPERVISION OF EXTERNAL AUDITOR

19. The external auditor shall report directly to the Audit Committee. The Audit Committee shall recommend to the Board: (i) the external auditor to put forward for shareholder approval at the annual meeting for the purpose of preparing or issuing an auditor's report or performing other audit, review or attest services for the Corporation, and if necessary, recommend to the Board for approval the external auditor’s removal and (ii) the compensation of such external auditor;
20. Be directly responsible for overseeing the work of the external auditor when preparing or issuing an auditor's report or performing other audit, review or attest services for the Corporation;
21. Pre-approve all non-audit services to be provided by the external auditor to the Corporation and any subsidiary thereof. To this effect, the Audit Committee may adopt specific policies and procedures for the engagement of the non-audit services that may include the delegation by the Audit Committee to one or more independent members of the Audit Committee of the authority to pre-approve such non-audit services, provided that such pre-approval be reported to the Audit Committee at its next regularly scheduled meeting;
22. At least annually, consider, assess and report to the Board on:
    a) the independence of the external auditor, including whether the external auditor's performance of non-audit services is compatible with the external auditor's independence;
    b) obtain from the external auditor a written statement delineating: (i) all relationships between the external auditor and the Corporation, and (ii) any other relationships that may adversely affect the independence of the external auditor;
23. Assure that lead auditor partner rotation is carried out, as required under CPA independence rules;
24. At least annually, obtain and review a report by the external auditor describing:
    a) the external auditor's internal quality-control procedures;
    b) any material issues raised by the most recent internal quality-control review, or peer review of the external auditor 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 external auditor firm, and any steps taken to deal with any such issues;
25. Review and approve the Corporation’s hiring policies regarding partners, employees and former partners and employees of the present and former external auditor;
26. Annually review the experience and qualifications of the external audit team and their effectiveness, professional skepticism and quality of service;
27. Review the audit scope and process with the external auditor;

28. Where applicable, review and discuss with the president and chief executive officer and the chief financial officer of the Corporation the process for the certifications to be provided in the Corporation's public disclosure documents;

29. Meet periodically with the external auditor, in the absence of management and the internal auditor;

OVERSIGHT AND SUPERVISION OF INTERNAL AUDITOR

30. Review and discuss with the internal auditor, report and, where appropriate, provide recommendations to the Board on the following:

    a) the appointment and mandate of the internal auditor, including its responsibilities, budget, staffing and the review and approval of the internal audit charter;

    b) the scope and performance of the internal auditor, including the review and approval of the annual internal audit plan and the monitoring thereof on a regular basis, and whether there are any restrictions or limitations on the internal auditor;

    c) obtain periodic reports from the internal auditor regarding internal audit findings, including with respect to the Corporation's internal controls and the Corporation's progress in remedying any material control deficiencies;

    d) ensure the independence and objectivity of the internal audit function, including by receiving an annual certification from the internal auditor confirming its independence, the independence of the internal audit function and compliance with its code of ethics and internal audit standards.

31. Meet periodically with the internal auditor, in the absence of management and the external auditor;

OVERSIGHT AND SUPERVISION OF RISK MANAGEMENT

32. Review, report and, where appropriate, provide recommendations to the Board on the Corporation's enterprise risk management program, including the processes for identifying, assessing and managing risks;

33. Review the Corporation’s treasury operations, major financial risk exposures and the steps taken to monitor and control such exposures, and approve the Corporation’s financial risk management policy.

OVERSIGHT AND SUPERVISION OF COMPLIANCE WITH LEGAL REQUIREMENTS

34. Review and discuss with management, the external auditor and internal auditor, report and, when appropriate, provide recommendations to the Board on the adequacy of the Corporation's process for complying with laws and regulations; and

35. Receive, on a periodic basis, reports from the Corporation with respect to legal and regulatory issues that may have a significant effect on the Corporation's financial statements, cash flows or operations.

C. COMPOSITION

36. The Audit Committee shall be composed of a minimum of three members, each being a director of the Corporation;

37. All members of the Audit Committee must (except to the extent permitted by Regulation 52-110) be independent (as defined by Regulation 52-110), and free from any relationship that, in the view of the

Board, could be reasonably expected to interfere with the exercise of his or her independent judgment as a member of the Audit Committee;

38. All members of the Audit Committee must (except to the extent permitted by Regulation 52-110) be financially literate (which is defined as the ability to read and understand a set of financial statements that present a breadth and level of complexity of accounting issues that are generally comparable to the breadth and complexity of the issues that can reasonably be expected to be raised by the Corporation's financial statements);

39. The members of the Audit Committee and its chairperson (the "**Chairperson**") shall be appointed by the Board, based on the Governance, Ethics and Compensation Committee's recommendations. Unless a Chairperson is appointed by the full Board, the members of the Audit Committee may designate a Chairperson among themselves by a majority vote of the full Audit Committee membership. An Audit Committee member may resign from the Audit Committee without resigning from the Board;

40. Any member of the Audit Committee may be removed or replaced at any time by the Board and shall cease to be a member of the Audit Committee on ceasing to be a director. The Chairperson may be removed by the Board or the Audit Committee, in consultation with the Board, at any time. The Board may fill vacancies on the Audit Committee by election from among the members of the Board. If and whenever a vacancy shall exist on the Audit Committee, the remaining members may exercise all powers of the Audit Committee so long as a quorum remains.

D. MEETINGS

41. The Audit Committee shall meet at least four times per year or more frequently as circumstances require. Each of the president and chief executive officer, the chief financial officer, the internal auditor and the external auditor shall be entitled to request that the Chairperson call a meeting;

42. The Audit Committee shall have the opportunity to meet separately, in the absence of management, the internal auditor and the external auditor, at each regularly scheduled meeting of the Audit Committee;

43. The Audit Committee may ask members of management and employees of the Corporation (including, for greater certainty, its affiliates and subsidiaries) or others (including, the external auditor) to attend meetings and provide such information as the Audit Committee requests. Members of the Audit Committee shall have full access to information of the Corporation (including, for greater certainty, its affiliates, subsidiaries and their respective operations) and shall be permitted to discuss such information and any other matters relating to the results of operations and financial position of the Corporation with management, employees, the external auditor and others as they consider appropriate;

44. The external auditor of the Corporation shall receive notice of every meeting of the Audit Committee and, if so requested by any member of the Audit Committee, shall attend every meeting of the Audit Committee held during the term of office of the external auditor;

45. A quorum for the transaction of business at any meeting of the Audit Committee shall be a majority of the number of members of the Audit Committee, one of which shall be the Chairperson, unless otherwise determined from time to time by resolution of the Board. For any meeting(s) at which the

regular Chairperson is absent, the Chairperson shall be replaced by another member of the Audit Committee who shall be named by the other members among themselves;

46. The Audit Committee may meet by telephone conference call or by any other means permitted by law and the Corporation's by-laws;

47. The minutes of the Audit Committee meetings shall accurately record the significant discussions of and decisions made by the Audit Committee, including all recommendations to be made by the Audit Committee to the Board and shall be distributed to the Audit Committee members for approval;

48. At a meeting, any question shall be decided by a majority of the votes cast by members of the Audit Committee, except where only two members are present, in which case any question shall be decided unanimously;

49. Unless otherwise determined by resolution of the Audit Committee, the corporate secretary of the Corporation shall be the secretary of the Audit Committee.

E. INVESTIGATIONS

50. The Audit Committee shall be empowered to investigate any matter brought to its attention with full access to all Corporation’s books, records and personnel, using special counsel or outside experts when necessary or appropriate.

F. OTHER

51. The Audit Committee shall keep such records as it may deem necessary of its proceedings and shall report regularly its activities and recommendations to the Board as appropriate;

52. The Audit Committee shall have the authority to engage and set the compensation of outside counsel and other outside advisors as it deems appropriate to assist the Audit Committee in the performance of its functions;

53. The Board may evaluate and review, on an annual basis, the performance of the Audit Committee;

54. The Audit Committee shall review annually its effectiveness in fulfilling its responsibilities and duties as set out in this charter;

55. The Audit Committee shall review and discuss with the Governance, Ethics and Compensation Committee of the Board, on an annual basis, the adequacy of the Audit Committee mandate;

56. The Audit Committee shall review this charter at least annually and recommend any proposed changes to the Board for approval;

G. LIMITATIONS ON AUDIT COMMITTEE'S DUTIES

57. Nothing contained in this charter is intended to expand applicable standards of liability under statutory or regulatory requirements for the directors of the Corporation or the members of the Audit Committee. Even though the Audit Committee has a specific mandate, it does not have the obligation to act as auditors or to perform audits, or to determine that the Corporation's financial statements are complete and accurate;

58. Members of the Audit Committee are entitled to rely, absent knowledge to the contrary, on (i) the integrity of the persons and organizations from whom they receive information, (ii) the accuracy and

completeness of the information provided, and (iii) representations made by management as to the non-audit services provided to the Corporation by the external auditor. The Audit Committee's oversight responsibilities are not established to provide an independent basis to determine that (i) management has maintained appropriate accounting and financial reporting principles or appropriate internal controls and procedures, or (ii) the Corporation's financial statements have been prepared in accordance with International Financial Reporting Standards ("IFRS") as issued by the International Accounting Standards Board (“IASB”) and, if applicable, audited in accordance with generally accepted accounting standards.

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