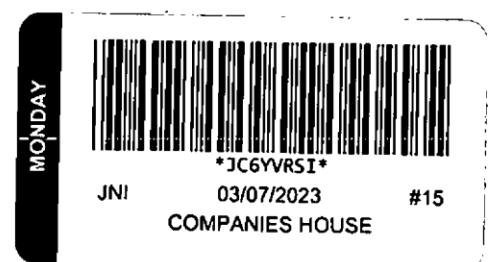
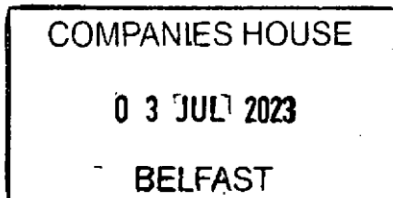


Registration number: 13651574

S&P Global International Holdings Limited

Annual Report and Financial Statements

for the period from 29 September 2021 to 31 December 2022



S&P Global International Holdings Limited

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S&P Global International Holdings Limited

Company Information

Directors E M Hithersay
 K A Owen
 E Rhind

Company secretary E M Hithersay

Registered office 4th Floor
 Ropemaker Place
 25 Ropemaker Street
 London
 EC2Y 9LY

Auditor Ernst & Young LLP
 25 Churchill Place
 Canary Wharf
 London
 E14 5EY

S&P Global International Holdings Limited

Strategic Report for the Period from 29 September 2021 to 31 December 2022

The Directors present their Strategic Report of S&P Global International Holdings Limited ("the Company") for the period from 29 September 2021 to 31 December 2022.

Principal activity

The principal activity of the Company is to act as an intermediate holding and finance company supporting the Group with its Treasury goals and objectives of achieving flexible and frequent access to global liquidity resources and the returning of greater than 85% of free cash flows through dividends and share repurchases.

Fair review of the business

The Company's key financial and other performance indicators during the period were as follows:

	Unit	2022
Total assets	\$000	43,763,145
Total equity	\$000	43,763,145

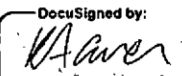
Principal risks and uncertainties

The following factors are viewed by the Directors as being the Company's principal risks and uncertainties that could unfavourably impact our financial position and operating results in the next financial year:

- Changes in the volume of securities issued and traded in capital markets and changes in commodity prices and volatility in the financial markets.
- Exposure to litigation and government or regulatory proceedings, investigations and inquiries.
- Worldwide economic and political conditions that may result from legislative and policy changes.

The principal risks and uncertainties noted above for the Company are managed through a group-wide strategy monitoring regulatory and compliance risks, in combination with a semi-annual review of the financial position of the Company, whose policies on financial risk management are disclosed on page 3.

Approved by the Board on 30 June 2023 and signed on its behalf by:

DocuSigned by:

 C18DBB2C81E2481...
 K A Owen
 Director

S&P Global International Holdings Limited

Directors' Report for the Period from 29 September 2021 to 31 December 2022

The Directors present their report and the financial statements for the period from 29 September 2021 to 31 December 2022.

Incorporation

The Company was incorporated and commenced operations on 29 September 2021. This is the first financial period for which the Company is preparing its financial statements.

Directors of the Company

The Directors who held office during the period were as follows:

J A Douse (appointed 29 September 2021 and ceased 7 December 2021)

E M Hithersay - Company secretary and director (appointed 29 September 2021)

K A Owen (appointed 29 July 2022)

E Rhind (appointed 31 January 2022)

K Wise (appointed 29 September 2021 and ceased 29 July 2022)

Dividends

The Company paid dividends of \$Nil during the period.

Financial instruments***Objectives and policies***

The Company has established a risk and financial management framework whose primary objectives are to protect the Company from events that hinder the achievement of the Company's performance objectives.

The objectives aim to limit undue counterparty exposure, ensure sufficient working capital exists and monitor the management of risk.

Price risk, credit risk, liquidity risk and cash flow risk

Price risk is the risk that future changes in market prices may change the value, or burden of a financial instrument. The Company performs annual impairment analyses on the sole investment held in order to assess the carrying value of the investment.

Credit risk is the possibility that a loss may occur from the failure of another party to perform according to the contract. The Company does not hold material exposure to instruments subject to credit risk.

Liquidity risk is the risk that the Company will encounter difficulty in realising assets or otherwise raising funds to meet commitments associated with financial instruments. Cash flow risk is the risk that future cash flows generated by a monetary financial instrument will fluctuate in amount.

The Company serves as an investment holding company and does not have material commitments which would adversely expose the Company to liquidity and/or cash flow risk.

S&P Global International Holdings Limited

Directors' Report for the Period from 29 September 2021 to 31 December 2022 (continued)

Going concern

No material uncertainties that cast doubt about the ability of the Company to continue as a going concern have been identified by the Directors. The Company's business activities together with the factors likely to affect its future development and performance have been included in the Strategic Report. The Company has the financial resources to manage its business risks successfully in the current economic environment and continue in operational existence until 30 June 2024 which is at least 12 months from the date when the financial statements are authorised for issue.

Accordingly, the Directors have adopted the going concern basis in preparing the financial statements.

Declaration of material interest in transactions

The Directors and the company secretary did not have any direct or beneficial interest in the shares of the Company at any stage during the period.

Political donations

No political donations were made by the Company during the period.

Future developments

The Directors anticipate that the Company will remain as an investment holding company for the foreseeable future.

Corporate Responsibility

As a wholly owned subsidiary in a larger group of companies, the Company is required to contribute toward the successful achievement of the Corporate Responsibility Strategy set out by its ultimate parent, S&P Global Inc., within the jurisdictions that the Company operates.

S&P Global International Holdings Limited

Directors' Report for the Period from 29 September 2021 to 31 December 2022 (continued)

Directors' liabilities

The Company has granted an indemnity to one or more of its Directors against liability in respect of proceedings brought by third parties, subject to the conditions set out in the Companies Act 2006. Such qualifying third party indemnity provision remains in force as at the date of approving the Directors' Report.

S&P Global Inc. has purchased a Directors and officers liability insurance policy for the benefit of the Company and its Directors and such policy was in force during the period and is in force at the date of approving the Directors' Report.

Disclosure of information to the auditors

Each Director has taken steps that they ought to have taken as a Director in order to make themselves aware of any relevant audit information and to establish that the Company's auditors are aware of that information. The Directors confirm that there is no relevant information that they know of and of which they know the auditors are unaware.


Reappointment of auditors

Under section 487(2) of the Companies Act 2006, Ernst & Young LLP will be deemed to have been reappointed as auditors 28 days after these financial statements were sent to members or 28 days after the latest date prescribed for filing the account with the registrar, whichever is earlier.

Post balance sheet events

There have been no material adjusting or non-adjusting post balance sheet events identified up to the date of approval of the financial statements.

Approved by the Board on 30 June 2023 and signed on its behalf by:

DocuSigned by:

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K A Owen
Director

S&P Global International Holdings Limited

Statement of Directors' Responsibilities

The Directors acknowledge their responsibilities for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Directors to prepare financial statements for each financial year. Under that law the Directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under company law the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the profit or loss of the Company for that period. In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Company will continue in business.

The Directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the Company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

S&P Global International Holdings Limited

Independent Auditor's Report to the Members of S&P Global International Holdings Limited

Opinion

We have audited the financial statements of S&P Global International Holdings Limited (the 'Company') for the period ended 31 December 2022 which comprise, the Statement of Total Comprehensive Income, the Statement of Financial Position, the Statement of Changes in Equity and the related notes 1 to 10, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards including FRS 102 "Financial Reporting Standard applicable in the UK and Republic of Ireland" (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the Company's affairs as at 31 December 2022 and of its profit for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for the period to 30 June 2024, which is at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report. However, because not all future events or conditions can be predicted, this statement is not a guarantee as to the company's ability to continue as a going concern.

S&P Global International Holdings Limited

Independent Auditor's Report to the Members of S&P Global International Holdings Limited (continued)

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information contained within the annual report.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in this report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of the other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and directors' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the Strategic report or Directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Directors

As explained more fully in the directors' responsibilities statement set out on page 6, the directors are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Directors are responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or have no realistic alternative but to do so.

S&P Global International Holdings Limited

**Independent Auditor's Report to the Members of S&P Global International Holdings Limited
(continued)**

Auditor Responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both those charged with governance of the entity and management.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory frameworks that are applicable to the company and determined that the most significant are those that relate to the reporting framework, being United Kingdom Generally Accepted Accounting Practice, the Companies Act 2006, and the relevant direct and indirect tax compliance regulations in the United Kingdom.
- We understood how the company is complying with those frameworks by making enquiries with management, those responsible for internal audit and those responsible for legal and compliance to understand how the company maintains and communicates its policies and procedures. We corroborated our enquiries through our review of board minutes, as well as consideration of the results of our audit procedures to either corroborate or provide contrary evidence which was then followed up.
- We assessed the susceptibility of the company's financial statements to material misstatement, including how fraud might occur by considering the risk of management override. We met with management from various parts of the business to understand where it is considered there was susceptibility to fraud. We considered the programmes and controls that the company has established to address risk identified, or that otherwise prevent, deter and detect fraud; and how senior management monitors those programmes and controls. Where the risk was considered to be higher, including areas impacting company's key performance indicators or management remuneration, we performed audit procedures to address each identified risk. These procedures included the assessment of items identified by management as non-recurring and testing manual journals.
- Based on this understanding we designed our audit procedures to identify noncompliance with such laws and regulations. Our procedures involved enquiries of management and those charged with governance, those responsible for internal audit, those responsible for legal and compliance for their awareness of any non-compliance with laws or regulations; inquiring about the policies that have been established to prevent non-compliance with laws and regulations and inquiring about the company's methods of enforcing and monitoring compliance with such policies.

S&P Global International Holdings Limited

**Independent Auditor's Report to the Members of S&P Global International Holdings Limited
(continued)**

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:



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Matthew Price (Senior Statutory Auditor)
For and on behalf of Ernst & Young LLP

25 Churchill Place
Canary Wharf
London
E14 5EY

30 June 2023

S&P Global International Holdings Limited

Statement of Total Comprehensive Income for the Period from 29 September 2021 to 31 December 2022

	Note	2022 \$ 000
Turnover	3	<u>43,763,145</u>
Operating profit		43,763,145
Impairment on investment in subsidiaries		<u>(43,763,145)</u>
Profit/(loss) before tax		<u>-</u>
Profit/(loss) for the financial period		<u>-</u>

The above results were derived from continuing operations. The Company earned no items of Other Comprehensive Income during the period.

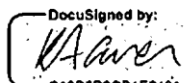
The notes on pages 14 to 19 form an integral part of these financial statements.

S&P Global International Holdings Limited

(Registration number: 13651574)**Statement of Financial Position as at 31 December 2022**

		31 December 2022 \$ 000
	<i>Note</i>	
Non current assets		
Investments	6	43,763,145
Current assets		
Cash at bank and in hand		10
Creditors: Amounts falling due within one year	7	<u>(10)</u>
Net current assets/(liabilities)		<u>-</u>
Net assets		<u><u>43,763,145</u></u>
Capital and reserves		
Called up share capital and share premium	8	<u>43,763,145</u>
Total equity		<u><u>43,763,145</u></u>

Approved and authorised by the Board on 30 June 2023 and signed on its behalf by:

DocuSigned by:

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K A Owen
 Director

The notes on pages 14 to 19 form an integral part of these financial statements.

S&P Global International Holdings Limited

Statement of Changes in Equity for the Period from 29 September 2021 to 31 December 2022

	Called up share capital* \$ 000	Share premium* \$ 000	Total \$ 000
At 29 September 2021	-	-	-
New share capital subscribed*	-	43,763,145	43,763,145
At 31 December 2022	-	43,763,145	43,763,145

*The allotted and issued share capital for the Company as at 31 December 2022, is made up as follows:

- 1 Ordinary share of £1, issued at par value of £1 during the period
- 10 Ordinary shares of \$1, issued at par value of \$1 during the period
- 10 Ordinary shares of \$1, issued at a share premium of \$4,376,314,499.23 each for a total consideration of \$43,763,144,992.30 issued during the period

The notes on pages 14 to 19 form an integral part of these financial statements.

S&P Global International Holdings Limited

Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022

1 General information

The Company is a private company limited by share capital, incorporated in the United Kingdom.

The address of its registered office is:

4th Floor
Ropemaker Place
25 Ropemaker Street
London
EC2Y 9LY

2 Accounting policies**Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to the period presented, unless otherwise stated.

Statement of compliance

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies and in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006 as it applies to the financial statements of the Company for the period.

Basis of preparation

The preparation of financial statements in compliance with Financial Reporting Standard 102 requires the use of certain critical accounting estimates. It also requires management to exercise judgement in applying the Company's accounting policies and are disclosed at the end of these accounting policies.

The financial statements are in United States dollars which is the functional currency of the Company and rounded to the nearest \$'000, unless otherwise stated.

Summary of disclosure exemptions

The Company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by the Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 3 Financial Statement Presentation paragraph 3.17(d);
- the requirements of Section 7 Statement of Cash Flows;
- the requirements of Section 33 Related Party Disclosures paragraph 33.7.

S&P Global International Holdings Limited

**Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022
(continued)**

2 Accounting policies (continued)
Exemption from preparing group accounts

The financial statements contain information about S&P Global International Holdings Ltd as an individual company and do not contain consolidated financial information as the parent of a group.

The Company is exempt under section 401 of the Companies Act 2006 from the requirement to prepare consolidated financial statements as it and its subsidiary undertakings are included by full consolidation in the consolidated financial statements of its parent, S&P Global Inc., a company incorporated in the United States of America..

Going concern

No material uncertainties that cast doubt about the ability of the Company to continue as a going concern have been identified by the Directors. The Company's business activities together with the factors likely to affect its future development and performance have been included in the Strategic Report. The Company has the financial resources to manage its business risks successfully in the current economic environment and continue in operational existence until 30 June 2024 which is at least 12 months from the date when the financial statements are authorised for issue.

Accordingly, the Directors have adopted the going concern basis in preparing the financial statements.

Foreign currency transactions and balances

Foreign currency transactions are translated into the functional currency using the spot exchange rates at the dates of the transactions.

At each reporting period, foreign currency monetary items are translated using the closing rate. Non monetary items measured at historical cost are translated using the exchange rate at the date of the transaction. Non monetary items measured at fair value are translated using the exchange rate at the date when the fair value was determined. For income and expense items in local currency, these are translated at period end using the average rate for the period.

Foreign exchange gains and losses resulting from the settlement of transactions and from the translation at period end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the profit or loss, except when deferred in other comprehensive income as qualifying cash flows.

Investments

Investments in subsidiaries are measured at cost less any accumulated impairment. The Company assesses at each reporting date whether an asset may be impaired. If such an indication exists the Company estimates the recoverable amount of the asset. If the recoverable amount is less than the carrying amount, the carrying amount of the asset is impaired and reduced to its recoverable amount through an impairment in the Income Statement. An impairment loss recognised for all assets is reversed in a subsequent period only if the reasons for impairment loss have ceased to apply.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

S&P Global International Holdings Limited

**Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022
(continued)**

2 Accounting policies (continued)
Share capital

Ordinary shares are classified as equity. Equity instruments are measured at the fair value of the cash or other resources received or receivable, net of the direct costs of issuing the equity instruments. If payment is deferred and the time value of money is material, the initial measurement is on a present value basis.

Significant judgements and key sources of estimation uncertainty
Impairment of investments

The Company makes judgements about whether any potential impairment events have occurred and reviews investment in subsidiaries at least annually for indicators of impairment. Where there are indicators of impairment, the carrying value is compared to the recoverable amount. The recoverable amount is based on the value in use which requires a number of significant assumptions and judgements, including future economic conditions, future cash flows and discount rates. The use of different estimates or assumptions within the projected future cash flows model, or the use of a methodology other than a projected future cash flow model, could result in significantly different fair values for the subsidiary..

3 Turnover

The analysis of the Company's turnover for the period by market and nature is as follows:

	2022 \$ 000
Dividend in specie from United-States based investment	<u>43,763,145</u>

S&P Global International Holdings Limited

Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022
(continued)

4 Directors' remuneration

The directors' of the Company are also directors or officers of a number of the companies within the S&P group. The directors' services to the Company do not occupy a significant amount of their time. As such, the directors do not consider that they have received any remuneration for their incidental services to the Company for the period 29 September 2021 to 31 December 2022.

5 Auditors' remuneration

	2022
	\$ 000
Auditors' remuneration borne by S&P Global UK Limited	16

There is no auditors' remuneration in the Company financial statements as it is all borne by S&P Global UK Limited, a fellow subsidiary undertaking of S&P Global Inc.. There were no non-audit services provided to the Company in the period.

6 Investments

	31 December
	2022
	\$ 000
Investments in subsidiaries	<u>43,763,145</u>
Subsidiaries	\$ 000
Cost	
Additions	<u>87,526,290</u>
At 31 December 2022	<u>87,526,290</u>
Impairment of investments	43,763,145
Disposal of investments	<u>-</u>
At 31 December 2022	<u>43,763,145</u>
Carrying amount	
At 31 December 2022	<u><u>43,763,145</u></u>

S&P Global International Holdings Limited

**Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022
(continued)**

6 Investments (continued)
Investment acquisitions and impairments

During the period, the Company acquired the full share capital of a fellow group company, S&P Global UK Holdings LLC at an acquisition value of \$43,763,145,000. S&P Global UK Holdings LLC, a holding company, held 100% of the issued share capital of IHS Markit Limited. Subsequent to this transaction, S&P Global UK Holdings LLC distributed the full share capital of its full investment in IHS Markit Limited to the Company at the value of \$43,763,145,000.

Following the distribution of the share capital noted above, the net assets held in S&P Global UK Holdings LLC had fallen to \$100. As a result, an impairment assessment was performed where it was assessed that the net assets held in S&P Global Holdings UK LLC were below the carrying value of the investment. The Company therefore impaired the value of its holding to \$100.

The investment in S&P Global UK Holdings LLC was subsequently disposed of for its carrying value of \$100.

Details of undertakings

Details of the investments (including principal place of business of unincorporated entities) in which the company holds 20% or more of the nominal value of any class of share capital are as follows:

Undertaking	Registered office	Holding	Proportion of voting rights and shares held 2022
Subsidiary undertakings			
IHS Markit Limited	Clarendon House 2 Church Street Hamilton HM 11 Bermuda	Ordinary Shares	100%

IHS Markit Limited

IHS Markit Limited serves as the ultimate holding company for the IHS group of companies.

7 Creditors

**31 December
2022
\$ 000**

Due within one year

Amounts due to group undertakings

10

Amounts owed to group undertakings are unsecured, interest free, and repayable on demand.

S&P Global International Holdings Limited

Notes to the Financial Statements for the Period from 29 September 2021 to 31 December 2022
(continued)

8 Share capital**Allotted, called up and fully paid shares**

	No.	31 December 2022 \$
Ordinary share capital of £1 each	1	1
Ordinary share capital of \$1 each	10	10
Ordinary share capital of \$4,376,314,499 each	10	43,763,144,990
	<u>21</u>	<u>43,763,145,001</u>

New shares allotted

During the period, 10 Ordinary shares, having an aggregate nominal value of \$1 each were allotted for an aggregate consideration of \$43,763,144,992.

9 Post Balance Sheet Events

There have been no material adjusting or non-adjusting post balance sheet events identified up to the date of approval of the financial statements.

10 Parent and ultimate parent undertaking

The Company's immediate parent is S&P Global Capital Limited, incorporated in the United Kingdom.

The Directors regard S&P Global Inc., a company incorporated in the United States of America as the Company's ultimate parent undertaking and controlling party. This is also the parent undertaking of the smallest and largest group of undertakings for which group financial statements are drawn up and of which the Company is a member. Copies of the group financial statements of S&P Global Inc. can be obtained from the registered office of the Company.

For more information, contact us via our official website:

www.sandpglobalintlholdingsltd.com