

## **Audit Committee Charter**

**Approved and adopted on December 17, 2025**

### **1.0 Members**

The Board of Directors (the “Board”) of CoStar Group, Inc. (the “Company”) appoints an Audit Committee (the “Audit Committee”) of at least three members, consisting entirely of independent directors, and designates one member as chairperson. Members of the Audit Committee are appointed by the Board upon the recommendation of the Nominating and Corporate Governance Committee. For purposes hereof, an “independent” director is a director who meets the Nasdaq Stock Market LLC (“Nasdaq”) definition of “independence” for directors, as determined by the Board. 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. In addition, at least one member of the Committee shall be an “audit committee financial expert,” as determined by the Board in accordance with Securities and Exchange Commission (“SEC”) rules. No Committee member shall have participated in the preparation of the financial statements of the Company or any current subsidiary at any time during the past three years.

### **2.0 Purpose, Duties, and Responsibilities**

The purpose of the Audit Committee is to assist the Board in discharging its oversight responsibilities relating to (i) the accounting and financial reporting processes of the Company and its subsidiaries, including the audits of the Company’s financial statements and the integrity of the financial statements; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the outside auditor’s qualifications and independence; (iv) the performance of the Company’s outside auditor, and (v) oversee preparation of the report required by the rules of the SEC to be included in the Company’s annual proxy statement. While the Audit Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Audit Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the outside auditor. The specific duties and responsibilities of the Audit Committee are, at a minimum, to:

- i. Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention and oversight of the work of the outside auditor. In this regard, the Audit Committee shall appoint and retain, subject to ratification by the Company’s stockholders, compensate, evaluate, and terminate, when appropriate, the outside auditor, which shall report directly to the Audit Committee.
- ii. Consider, at least annually, the qualifications and independence of the outside auditor, including whether the outside auditor’s performance of permissible non-audit services is compatible with the auditor’s independence, and obtain and review a report by the outside auditor describing any relationships between the outside auditor and the Company or any other relationships that may adversely affect the

- independence or objectivity of the auditor and discuss with the outside auditor the potential effects of any such relationships on independence.
- iii. Approve in advance the scope of the audit and all audit services to be provided by the outside auditor, including the outside auditor's review of the Company's internal control over financial reporting. By approving the audit engagement, an audit service within the scope of the engagement shall be deemed to have been approved in advance.
  - iv. Approve in advance all permissible audit-related, tax and other non-audit services to be provided by the outside auditor and establish policies and procedures for the engagement of the outside auditor to provide permissible audit-related, tax and other non-audit services.
  - v. Review and discuss with the outside auditor the matters required to be discussed by the applicable requirements of the Public Company Accounting Oversight Board ("PCAOB").
  - vi. Review and discuss with management and the outside auditor, upon completion of their audit, financial results for the year prior to their release to the public. Review and discuss with the outside auditor the annual audit and any material written communications between the independent auditor and management, including, but not limited to, the management letter. Discuss with the outside auditor the matters required to be discussed by Auditing Standard No. 1301, as adopted by the PCAOB and amended from time to time, relating to the conduct of the year-end audit, including any problems or difficulties the outside auditor encountered in the course of its audit work and management's response.
  - vii. Review and discuss with management and the outside auditor the annual audited financial statements of the Company, including (a) the outside auditor's judgment as to the quality of the Company's accounting principles, setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements; (b) the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," including accounting policies that may be regarded as critical; and (c) major issues regarding the Company's accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles and financial statement presentations.
  - viii. Recommend to the Board of Directors whether the audited financial statements should be included in the Annual Report on Form 10-K.
  - ix. Review and discuss with management and the outside auditor financial results for interim periods prior to their release to the public. Review and discuss with the outside auditor any reports of the outside auditor with respect to interim periods.
  - x. Review and approve certain transactions or courses of dealing with parties related to the Company, as defined in applicable SEC rules, and otherwise administer and periodically review the Company's Related Party Transactions Policy.
  - xi. Receive reports from the outside auditor and management regarding, and review and discuss the adequacy and effectiveness of, the Company's internal control over financial reporting, including (i) any significant deficiencies and material weaknesses

- in the design or operation of internal controls, (ii) any material changes in such controls reported to the Audit Committee by the outside auditor or management, and (iii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
- xii. Approve the appointment, replacement, reassignment and dismissal of the Chief Financial Officer, as appropriate.
  - xiii. Annually review and discuss with the outside auditor the quality and performance of the Company's financial accounting personnel, and any relevant recommendations that the outside auditor may have.
  - xiv. Review material pending legal proceedings involving the Company and other contingent liabilities.
  - xv. Review and discuss earnings press releases and earnings guidance provided to analysts and ratings agencies.
  - xvi. Establish and oversee procedures for handling complaints regarding accounting, internal accounting controls, auditing and federal securities law matters, including procedures for confidential, anonymous submission of concerns by employees regarding accounting, internal accounting controls, auditing and federal securities law matters, all in compliance with SEC and Nasdaq requirements.
  - xvii. Oversee the Company's cybersecurity and generative artificial intelligence (AI) risks, controls, and procedures, including periodically meeting with management to review management's assessment of the Company's cybersecurity and generative AI risks.
  - xviii. Annually evaluate the performance of the Audit Committee and the adequacy of the Audit Committee's Charter and recommend changes to the Board as appropriate.
  - xix. Oversee the Company's corporate responsibility and climate-related risks and opportunities. In addition, overseeing the related reporting, disclosures, controls and assurances over those activities.
  - xx. Perform such other functions as may be required by law, or the Company's certificate of incorporation or by-laws.

### **3.0 Powers**

To the extent permitted by law and applicable NASDAQ rules, the Audit Committee (a) shall have and may exercise all of the powers and authority of the Board in discharging its duties and responsibilities specified above, and (b) shall have the power to delegate any of the duties and responsibilities specified above to a subcommittee of the Audit Committee.

### **4.0 Outside Advisors**

The Audit Committee shall have the authority and appropriate funding from the Company to retain such outside counsel, accountants, experts and other advisors as it determines appropriate in its sole discretion and for payment of ordinary administrative expenses of the Committee to assist the Committee in the performance of its functions.

### **5.0 Meetings**

The Audit Committee shall meet as often as may be deemed necessary or appropriate in its

judgment, and at least quarterly. The Audit Committee shall meet in executive session with the outside auditor and management at least annually. The Audit Committee shall report regularly to the full Board with respect to its activities. Minutes of each meeting shall be prepared and sent to Audit Committee members and presented to Company directors who are not members of the Audit Committee. Members of the Audit Committee should endeavor to be present at all meetings; however, the majority of the members of the Audit Committee shall constitute a quorum. As necessary, the Chairperson may request members of management and representatives of the outside auditor to be present at meetings.