

## INTELSAT S.A.

### AUDIT COMMITTEE CHARTER

(Amended February 29, 2024)

#### I. Purpose

The primary purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Intelsat S.A., a Luxembourg joint stock company (*société anonyme*) (the “Company”), in fulfilling its oversight responsibilities with respect to:

- the accounting and financial reporting processes of the Company, including the integrity of the financial statements and other financial information provided by the Company to its shareholders, the public, any stock exchange and others,
- the Company’s compliance with legal and regulatory requirements,
- the Company’s independent auditors’ qualifications and independence,
- the audit of the Company’s financial statements,
- the performance of the Company’s internal audit function and independent auditors, and
- such other matters as shall be mandated under applicable laws, rules and regulations (the “Applicable Requirements”).

Although the Committee has the powers and responsibilities set forth in this Charter, as may be amended from time to time, the role of the Committee is oversight. The members of the Committee are not full-time employees of the Company and may or may not be accountants or auditors by profession or experts in the fields of accounting or auditing and, in any event, do not serve in such capacity. Consequently, it is not the duty of the Committee to conduct audits or to determine that the Company’s financial statements and disclosures are complete and accurate and are in accordance with U.S. generally accepted accounting principles (“GAAP”) and other Applicable Requirements. These are the responsibilities of management and the Company’s independent auditors.

#### II. Organization

The Committee shall consist of three or more directors, each of whom shall satisfy any Applicable Requirements.

All members of the Committee must be financially literate, as the Board determines in its business judgment, and at least one member of the Committee shall

have accounting or related financial management expertise, as the Board determines in its business judgment and in accordance with any Applicable Requirements.

The members of the Committee shall be appointed by the Board. Members of the Committee may be removed at any time by action of the Board. The Committee's chairperson shall be designated by the Board or, if it does not do so, the members of the Committee shall elect a chairperson by a vote of the majority of the full Committee.

### **III. Meetings**

The Committee shall meet at least four times per year on a quarterly basis, or more frequently as circumstances require. Meetings shall be called by the chairperson of the Committee or if there is no chairperson, by a majority of the members of the Committee. Meetings may be held telephonically to the extent permitted by the Company's organizational documents and applicable Luxembourg law.

The Committee shall also meet periodically with management, the head of the internal audit function and the Company's independent auditors in separate executive sessions to discuss any matters that the Committee or each of these groups believe should be discussed privately.

### **IV. Authority and Responsibilities**

In recognition of the fact that the Company's independent auditors are ultimately accountable to the Board and the Committee, the Committee shall (a) have the sole authority and responsibility to select, evaluate and, where appropriate, replace the Company's independent auditors (or to nominate the Company's independent auditors for shareholder approval), (b) approve all audit engagement fees and terms and all non-audit engagements with the Company's independent auditors, and (c) perform such other duties and responsibilities set forth under the Applicable Requirements. The Committee may consult with management and the internal audit group but shall not delegate these responsibilities.

In fulfilling its duties and responsibilities hereunder, the Committee will be entitled to reasonably rely on (a) the integrity of those persons within the Company and of the professionals and experts (such as the Company's independent auditors) from which it receives information, (b) the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts, and (c) representations made by the Company's independent auditors as to any services provided by such firm to the Company.

To fulfill its responsibilities, the Committee shall:

#### **With respect to the engagement of any independent auditors to perform audits and other audit related services:**

1. Be directly responsible for the appointment, compensation, retention (including termination) and oversight of the work of any independent auditors engaged by the Company (including for the purpose of preparing or issuing an audit report or

performing other audit, review or attestation services or other work for the Company and including resolution of disagreements between management and the Company's independent auditors regarding financial reporting) and ensure that such firm shall report directly to it.

**With respect to the work of the Company's independent auditors:**

2. Have the sole authority to review in advance, and grant any appropriate pre-approvals, of (a) all auditing services to be provided by the Company's independent auditors, and (b) all non-audit services to be provided by such firm to the extent permitted by Section 10A of the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder (the "Exchange Act"), as if the Exchange Act were an Applicable Requirement, and, in connection therewith, to approve all fees and other terms of engagement. The Committee may delegate the authority to pre-approve audit and permitted non-audit services between meetings of the Committee to a designated member of the Committee, provided that the decisions made by such member are presented to the full Committee for ratification at its next scheduled meeting for ratification.
3. Evaluate on an annual basis the performance of the Company's independent auditors, including the lead audit partner, and present the conclusions of such evaluation to the Board. In making its evaluation, the Committee should take into account the opinions of management and the Company's internal auditors.
4. Ensure that the Company's independent auditors submit to the Committee on an annual basis a written statement required by the Public Company Accounting Oversight Board (PCAOB) Rule 3526, as if such rule were an Applicable Requirement, and any similar requirements as to independence under Applicable Requirements. Discuss with such firm any disclosed relationships or services that may impact its objectivity and independence and satisfy itself as to the independence of the Company's independent auditors.
5. At least annually, obtain and review an annual report from the Company's independent auditors describing (a) such firm's internal quality control procedures, (b) any material issues raised by the most recent internal quality control review, or peer review, of the Company's independent auditors, 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 Company's independent auditors, and any steps taken to deal with any such issues, and (c) to assess the Company's independent auditors' independence and all relationships between such firm and the Company.
6. Confirm that the "lead partner," the "concurring partner" and the other "audit partner" rotation requirements under the Applicable Requirements, including Regulation S-X, as if it were an Applicable Requirement, have been complied with.

7. Review all reports and communications required to be submitted by the Company's independent auditors to the Committee under Applicable Requirements.
8. Review, based upon the recommendation of the Company's independent auditors and the head of the internal audit function, the scope and plan of the work to be done by the Company's independent auditors.

**With respect to the annual financial statements:**

9. Review and discuss the Company's annual audited financial statements with management and the Company's independent auditors, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations."
10. Discuss with the Company's independent auditors the matters required to be discussed under Applicable Requirements.
11. Based on the review and discussions referred to in paragraphs 4, 9 and 10 above, recommend to the Board whether the Company's annual audited financial statements should be included in the Company's annual report.
12. Prepare any report reports of the Committee required by applicable securities laws or other Applicable Requirements.

**With respect to quarterly financial statements:**

13. Review and discuss the Company's quarterly financial statements with management, the internal audit group and the Company's independent auditors, including reviewing specific disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the Company's independent auditors' review of the quarterly financial statements, prior to submission to shareholders, any governmental body, any stock exchange or the public.

**With respect to annual reviews:**

14. Review and discuss with management and the Company's independent auditors major issues regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles and policies, compliance with GAAP and, where appropriate, the Company's provision for future occurrences which may have a material impact on its financial statements. Review and discuss analyses prepared by management and/or the Company's independent auditors setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative approaches under GAAP.

15. Review with the Company's independent auditors (i) all critical accounting policies and practices used by the Company, (ii) all alternative accounting treatments of financial information reported in GAAP related to material items that have been discussed with management, including the ramifications of the use of such alternative treatments and disclosures and the treatment preferred by the Company's independent auditors, and (iii) other material written communications between the Company's independent auditors and management.

**With respect to periodic reviews:**

16. At its periodic meetings with each of management, the Company's independent auditors and the internal audit group, review (a) any significant disagreement between management and the Company's independent auditors or the internal audit group in connection with the preparation of the financial statements, (b) any difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information, and (c) management's response to each.
17. Periodically review with the Company's independent auditors any other audit problems or difficulties (including accounting adjustments that were noted or proposed by such firm but passed by management (due to immateriality or otherwise)), communications between the audit engagement team and the Company's independent auditors' national office regarding auditing or accounting issues and management or internal control letters issued, or proposed to be issued, by the Company's independent auditors to the Company) and management's response to such letters.
18. Periodically discuss with the Company's independent auditors, without management being present, (a) their judgment about the quality, integrity and appropriateness of the Company's accounting principles and financial disclosure practices as applied in its financial reporting, and (b) the completeness and accuracy of the Company's financial statements.
19. Consider and approve, if appropriate, significant changes to the Company's accounting principles and financial disclosure practices as suggested by the Company's independent auditors, management or the internal audit group. Review with the Company's independent auditors, management and the internal audit group, at appropriate intervals, the extent to which any changes or improvements in accounting or financial practices, as approved by the Committee, have been implemented.
20. Review and discuss with management, the internal audit group, the Company's independent auditors and the Company's in-house and independent counsel, as appropriate, the Company's legal compliance report and any legal, regulatory or compliance matters (including tax) that could have a significant impact on the Company's financial statements, including applicable changes in regulatory and

accounting initiatives, standards or rules and changes in applicable tax regulations.

**With respect to discussions with management:**

21. Review and discuss with management the Company's earnings disclosures, including the use of non-GAAP financial measures (as defined in SEC Regulation G as if it was an Applicable Requirement) and other pro forma presentations, as well as financial information and earnings guidance provided to analysts and rating agencies. Such discussions may be done generally (i.e., discussion of the types of information to be disclosed and the types of presentations to be made).
22. Review and discuss with management all material off-balance sheet transactions, arrangements, obligations (including contingent obligations) and other relationships of the Company with unconsolidated entities or other persons, that may have a material current or future effect on financial condition, changes in financial condition, results of operations, liquidity, capital resources, capital reserves or significant components of revenues or expenses.
23. Review and discuss with management the Company's major financial risk exposures and the steps management has taken to monitor, control and manage such exposures, including the Company's risk assessment and risk management guidelines and policies.

**With respect to the internal audit function and internal controls:**

24. Review, based upon the recommendation of the Company's independent auditors and the head of the internal audit function, the scope and plan of the work to be done by the internal audit group and the responsibilities, budget and staffing needs of the internal audit group.
25. Review and approve the appointment and replacement of the head of the Company's internal audit function as well as the compensation and other benefits to be provided to such person.
26. Review on an annual basis the performance of the internal audit group.
27. In consultation with the Company's independent auditors and the internal audit group, review the adequacy of the Company's internal controls and its procedures designed to ensure compliance with laws and regulations, and any special audit steps adopted in light of material control deficiencies.
28. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.

29. Understand the scope of the review by the internal audit group and the Company's independent auditors of the Company's internal control over financial reporting and obtain reports on significant findings and recommendations, together with management's responses.
30. Review with management and the Company's independent auditors any reports or disclosure submitted by management to the Committee as contemplated by the certifications required under Section 302 of the Sarbanes-Oxley Act of 2002 as if it was an Applicable Requirement.
31. Review with management any management letters and the steps management intends to take to address the issues raised by those letters.

**With respect to its other authorities and responsibilities:**

32. Develop and approve policies and procedures for the review, approval or ratification of related person transactions required to be disclosed pursuant to any Applicable Requirements (the "Related Person Transactions Policy"). Review, approve or ratify all related person transactions required to be disclosed pursuant to any Applicable Requirements and otherwise perform all of its duties under the Related Person Transactions Policy. Monitor the implementation and compliance with the Related Person Transactions Policy. Review the Related Person Transactions Policy at least annually and amend such Policy as it deems appropriate from time to time.
33. Review and approve any amendment to or waiver from the Company's code of ethics for the chief executive officer and senior financial officers or the Company's code of business conduct and ethics for any director or executive officer. Review and discuss at least annually the Company's code of ethics for the chief executive officer and senior financial officers and the procedures in place to enforce the code of ethics.
34. Review and assess the adequacy of this Charter annually and recommend to the Board any changes deemed appropriate by the Committee.
35. Review its own performance annually.
36. Report regularly to the Board. Review with the full Board any issues that have arisen before the Committee with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit group. Review the findings of any examination by regulatory agencies and any auditor observations.
37. Perform any other activities consistent with this Charter, the Company's articles of incorporation and governing law, as required under the Applicable Requirements or as the Committee or the Board otherwise deems necessary or appropriate.

The foregoing responsibilities and duties set forth in this Charter should serve as a guide only, with the express understanding that the Committee may carry out additional responsibilities and duties and adopt additional policies and procedures as may be necessary in light of any changing business, legislative, regulatory, legal or other conditions.

#### **V. Former Employees of the Company's Independent auditors**

The Committee shall be required to pre-approve the hiring of any employee or former employee of the Company's independent auditors who was a member of the Company's audit engagement team within the preceding two fiscal years. The Committee shall not approve the hiring of any individual for a financial reporting oversight role if such person is or was an employee of the Company's independent auditors and was a member of the Company's audit engagement team within the preceding two fiscal years unless (A) (i) such individual is to be employed for a limited period of time due to an emergency or unusual situation and (ii) the Committee determines that the hiring of such individual is in the best interests of the Company's shareholders, or (B) such individual becomes employed by the Company as a result of a business combination and the Committee was made aware of such individual's prior relationship with the Company as a member of its audit engagement team.

#### **VI. Resources**

The Committee shall have the authority to retain independent legal, accounting and other advisors or consultants to advise the Committee to the extent it considers it necessary to carry out its duties or assist in the conduct of an investigation. The Committee may request any officer or employee of the Company or the Company's outside counsel or Company's independent auditors to attend a meeting of the Committee or to meet with any members of, or advisors or consultants to, the Committee. The Committee may seek any information it requires from all employees (all of whom are directed to cooperate with the Committee's requests) or external parties.

The Committee shall determine the extent of funding necessary for payment of (a) compensation to the Company's independent auditors engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, (b) compensation to any independent legal, accounting and other advisors or consultants retained to advise the Committee, and (c) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.