

C.H. ROBINSON WORLDWIDE, INC.
BOARD OF DIRECTORS
AUDIT COMMITTEE CHARTER
(Approved as of August 7, 2025)

Organization

There shall be a committee of the Board of Directors to be known as the Audit Committee (the “Audit Committee”). The Audit Committee shall be composed of three or more directors as determined by the Board, each of whom shall be independent of the management of the Company, and shall meet the independence and experience requirements of the Securities and Exchange Commission (“SEC”) and The Nasdaq Stock Market, Inc. (“Nasdaq”) (as such requirements may be modified or supplemented from time to time). All members of the Audit Committee shall have an understanding of finance and accounting sufficient to be able to read and understand financial statements including the company’s income statement, balance sheet and cash flow statement. At least one member of the Audit Committee shall be an “audit committee financial expert” as defined by the SEC. To help maintain compliance with these requirements, the Audit Committee encourages its members to participate in continuing education opportunities in financial reporting and other areas relevant to the Audit Committee. The members of the Audit Committee shall be appointed and replaced by the Board on the recommendation of the Governance Committee.

The Audit Committee shall meet at least four times annually, or more frequently as circumstances dictate. The Audit Committee shall meet periodically with management, the manager of internal controls and the internal auditors, and the independent auditor in separate executive sessions to discuss any matters that the Audit Committee or each of these groups believe should be discussed privately. The Audit Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Audit Committee or to meet with any members of, or consultants to, the Audit Committee.

Statement of Policy

The Audit Committee shall provide assistance to the Board of Directors in fulfilling its oversight responsibilities relating to corporate accounting, reporting practices of the Corporation and the quality and integrity of the financial reports of the Corporation. The Audit Committee, on behalf of the Board of Directors, will be responsible for overseeing the independent external audit of the Company’s financial reports. In so doing, it is the responsibility of the Audit Committee to establish procedures for the receipt, retention, response to and treatment of complaints, including confidential, anonymous submissions by the Company’s employees, regarding accounting, internal controls or auditing matters, and maintain free and open means of communication among the directors, the independent auditors, the internal auditors, and the financial management of the Company.

The Audit Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities, and it has direct access to the independent auditors as well as officers and employees of the Company. The Audit Committee has the authority to retain, at the Company's expense, special legal, accounting or other consultants or experts it deems necessary in the performance of its duties. The Company shall at all times make adequate provisions for the payment of all fees and other compensation, approved by the Audit Committee, to the Company's independent auditors in connection with the issuance of its audit report, or to any consultants or experts employed by the Audit Committee.

Responsibilities

The policies and procedures of the Audit Committee shall remain flexible, in order to best react to changing conditions and ensure to the directors and stockholders that the corporate accounting and reporting practices of the company are in accordance with all requirements and are of the highest quality. In carrying out these responsibilities, the Audit Committee will:

1. Accounting and Reporting

- Review the Company's annual audited financial statements prior to filing or release.
- As part of the annual and quarterly reviews, discuss with management and the independent auditors and assess the following:
 - significant accounting and reporting issues, critical accounting estimates and underlying judgments
 - critical audit matters proposed by the independent auditors to be included in its audit report
 - alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors
 - nature and substance of significant accruals, reserves and other estimates
 - proposals by management to establish or change significant accounting policies and practices
 - significant risks or exposures and assess the steps management has taken to minimize such risk

- appropriateness of management's discussion and analysis of operations in SEC filings and consistency with financial statements
 - the impact of proposed FASB/SEC and any other accounting pronouncements for their potential impact on the Company
 - the income tax status of the Company
 - accounting and reporting management of the Company, including the depth and succession plan of the financial management team
 - internal controls of the Company
 - any auditor report to the Audit Committee required under the rules of the SEC (as may be modified or supplemented from time to time)
 - any other material written communications between the auditors and management
- Based on such review, determine whether to recommend to the Board the annual audited financial statements be included in the Company's Annual Report filed under the rules of the SEC.
 - Receive drafts of the Company's quarterly reports on Form 10-Q and annual reports on Form 10-K and review with management and the independent auditors, the financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in such periodic reports.
 - Discuss with management (i) the Company's earnings press releases, (ii) the Company's use of "pro forma" or "adjusted" non-GAAP information, and (iii) financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).
 - Review with management legal and regulatory matters that may have a material impact on the financial statements, related Company compliance policies, and programs and reports received from regulators.
 - Annually prepare a report to stockholders as required by the SEC to be included in the Company's annual proxy statement.

2. **Independent External Audit**

- Have the sole authority to appoint, terminate or replace the independent auditor (subject, if applicable, to shareholder ratification). The Audit Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Audit Committee.
- To select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit review or attest services for the Company.
- Review and assess the independence and objectivity of independent auditors, including, on an annual basis, review and discuss with the independent auditors all significant relationships they have with the Company that could impair the auditors' independence. Such review should include receipt and review of a written report from the independent auditors regarding their independence consistent with any requirements of the Public Company Accounting Oversight Board.
- Review and approve the scope of external audit, the overall audit approach and the key audit risk considerations.
- Pre-approve all audit and permitted non-audit and tax services performed by the independent auditors. The Audit Committee may designate a member of the Audit Committee to represent the entire Audit Committee for purposes of approval of non-audit services, subject to review by the full Audit Committee at the next regularly scheduled meeting. The Company's independent auditors may not be engaged to perform prohibited activities under the Sarbanes-Oxley Act of 2002 or the rules of the Public Company Accounting Oversight Board or the SEC.
- Review with management and the independent auditors at the completion of the annual examination:
 - any significant changes required in the audit plan
 - any serious difficulties or disputes with management encountered during the course of the audit
 - any unrecorded audit adjustments

- auditor observations about the corporate control environment and overall fairness of the annual financial statements
- other matters related to the conduct of the audit which are to be communicated to the Audit Committee under generally accepted auditing standards
- any issues on which the Company's audit team consulted with the national office of the independent auditor

3. **Internal Audit**

- Review and approve the budget, scope and risk-based audit plans of the internal audit function.
- Review the appointment, performance and replacement of the head of internal audit.
- Ensure the head of internal audit has unrestricted access to and communicates and interacts directly with the board, including in private meetings without senior management
- Coordinate the scope and objectives of the internal audit function with those of the external audit.
- Review all findings of any completed internal audit projects.
- Consider and review with management and the head of internal audit:
 - significant findings during the year and management's responses thereto
 - any difficulties encountered in the course of their audits, including any restrictions on the scope of their work or access to required information
 - any changes required in the planned scope of their audit plan
- Review and approve the internal audit charter annually.
- Ensure a quality assurance and improvement program has been established and review the results annually.

4. **Other**

- Review and approve all related-party transactions, and administer any policy regarding related-party transactions, including the authority to amend such policies.

- Review all significant information systems initiatives for their impact on the internal control environment and financial reporting accuracy.
- Review of the risk management status of the Company on an annual basis, except to the extent of risks within the oversight of another Board committee.
- Monitor the Company's Code of Conduct practices, including related compliance programs.
- Report to the full Board of Directors on any financial matters requested and make recommendations as the Audit Committee deems appropriate.
- Oversee the Company's technology and innovation strategies and initiatives, until such time and extent that the duties are covered by other committees of the board.
- Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.
- Review annually the Audit Committee's own performance.
- Perform such other functions as assigned by law, the Company's Charter or Bylaws, or the Board of Directors.