



AUDIT COMMITTEE CHARTER

(Approved by the Board of Directors effective October 25, 2023)

Purpose

The Audit Committee (the “Committee”) shall represent and assist the Board of Directors (the “Board”) of The Cigna Group (the “Corporation”) in fulfilling its oversight responsibilities regarding:

- the integrity of the Corporation’s financial information reported to the public and the adequacy of the Corporation’s internal controls;
- the qualifications, independence and performance of the Corporation’s independent registered public accounting firm(s) (the “Independent Auditors”);
- the performance of the Corporation’s internal audit function; and
- the compliance by the Corporation with legal and regulatory reporting requirements.

Membership

The Committee shall consist of a minimum of three directors. Members of the Committee shall be appointed by the Board upon the recommendation of the Corporate Governance Committee. Members shall serve for such term or terms as the Board may determine or until earlier resignation or death and may be removed by the Board in its discretion. All members of the Committee shall satisfy all applicable independence requirements of the New York Stock Exchange, applicable laws and regulations of the Securities and Exchange Commission (the “SEC”) and the Corporation’s Corporate Governance Guidelines, as determined by the Board. Each member of the Committee shall be “financially literate,” as determined by the Board. In addition, at least one member of the Committee shall be an “audit committee financial expert,” as determined by the Board in accordance with SEC rules and regulations.

Matters Pertaining to Independent Auditors

In connection with its oversight of the Independent Auditors, the Committee shall:

- appoint (subject to ratification by the Corporation’s shareholders), oversee the compensation and work of and removal (as appropriate) of the Independent Auditors;
- review and approve in advance (i) the terms of the engagement of the Independent Auditors and (ii) all audit and permissible non-audit services to be provided by the Independent Auditors;
- develop and oversee policies and procedures for the pre-approval of audit and permissible non-audit services to be provided by the Independent Auditors;
- review and discuss with management and the General Auditor their evaluation of the Independent Auditors’ capabilities, independence and performance;
- oversee the resolution of disagreements between management and the Independent Auditors regarding financial reporting, and review with the Independent Auditors any audit problems,

differences or difficulties encountered in the course of the audit work and management's response thereto;

- receive and review communications from the Independent Auditors required by SEC rules and applicable professional standards, including assurance that Section 10A(b) of the Securities and Exchange Act of 1934, as amended, has not been implicated;
- annually, receive and review the Independent Auditors' report on:
 - the Independent Auditors' internal quality-control procedures;
 - any relationships between the Independent Auditors and the Corporation; and
 - any material issues raised by the most recent internal quality-control review, or peer review of, or proceeding against, the Independent Auditors, or by any inquiry or investigation by any governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the Independent Auditors' firm, and any steps taken to deal with any such issues; and
- establish and oversee policies for hiring employees and former employees of the Independent Auditors.

Matters Pertaining to the General Auditor and Chief Risk Officer, Risk Assessment and Risk Management

The Committee shall review with the General Auditor:

- the risk assessment process, results and resulting annual Audit Plan for the upcoming year; and
- on a quarterly basis, the results of internal audit activities.

Additionally, the Committee shall:

- review with the Chief Risk Officer the Corporation's policies with respect to risk assessment and risk management, and otherwise oversee the Corporation's financial risks, and review and discuss with management the Corporation's enterprise risk management framework and process for identifying, assessing and monitoring key business risks and report to the entire Board at least annually with respect to enterprise risks and risk management; and
- review and assess the independence and performance of the internal audit function.

Matters Pertaining to Filings with Government Agencies

The Committee shall:

- review and discuss with the Independent Auditors and management the Corporation's annual audited and quarterly financial statements and disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and determine whether to recommend for Board approval the inclusion of the financial statements in the Form 10-K for filing with the SEC;

- discuss with management and the Independent Auditors the procedures employed to promote compliance with Sarbanes-Oxley sections 302 and 404; and
- approve the audit committee report that the SEC requires for the Corporation's proxy statement.

Controls; Significant Accounting Policies

The Committee shall:

- review with the Independent Auditors and management both management's assessment and the Independent Auditors' annual report on the effectiveness of the Corporation's internal controls;
- review with management the adequacy and effectiveness of the Corporation's internal controls, financial controls and disclosure controls and procedures; and
- review with management and the Independent Auditors the Corporation's significant accounting policies.

Press Releases and Earnings Guidance

The Committee shall discuss with management the Corporation's earnings press releases, as well as policies regarding financial information and earnings guidance provided to analysts and rating agencies.

Other Key Matters

The Committee shall:

- review with the Corporation's counsel litigation and other legal or regulatory matters that may have a material impact on the Corporation's financial statements;
- establish, oversee and review procedures related to (i) the receipt, retention, and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, auditing matters or federal securities laws reporting and disclosure matters; and (ii) the confidential, anonymous submission of concerns regarding questionable accounting or auditing matters by the Corporation's employees; and
- review the Company's information technology security program and review and discuss the controls around cyber-security, including the Company's business continuity and disaster recovery plans.

Governance, Structure and Operations

The Committee shall:

- regularly report to the Board with respect to its activities and decisions;
- evaluate and assess its performance on an annual basis; and
- periodically meet separately with the Corporation's Independent Auditors, General Auditor, Chief Risk Officer and management.

In order to carry out and effectuate its purpose, the Committee shall:

- receive appropriate funding from the Corporation for the payment of reasonable compensation to the Independent Auditors, as well as funding for such ordinary administrative expenses as the Committee determines are necessary or appropriate for carrying out its duties; and
- have the authority to:
 - in its sole discretion, engage independent counsel and advisers to the Committee and receive appropriate funding from the Corporation, as determined by the Committee, for payment of compensation to any such counsel and advisers;
 - conduct or authorize studies of, or investigations into, any matters within the scope of the Committee's responsibilities; and
 - delegate its duties and responsibilities to a subcommittee comprised of one or more Committee members, as applicable, in accordance with applicable Corporation policy and other legal and regulatory requirements.