Audit Committee Charter

As amended by the Board of Directors on July 29, 2026

Purpose

The principal purpose of the Audit Committee is to represent and assist the Board of Directors in carrying out the oversight of:

1. the integrity of the financial statements, financial reporting, and accounting practices of Spire Inc. and its subsidiaries (the Company),
2. legal and regulatory compliance, particularly those matters that may impact the financial statements,
3. qualifications and performance of the Company's Internal Audit Department, and
4. the independence, qualifications, and performance of the independent auditor.

The Audit Committee also prepares a report as required by the Securities and Exchange Commission (SEC) to be included in the Company's proxy statement.

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 with all books, records, facilities, and Company personnel. In addition, the Audit Committee can retain, at the Company's expense, special legal, accounting or other consultants or experts it deems necessary in the performance of its duties.

Membership

The Audit Committee will have the number of Directors as determined by the Board, provided that number will not be less than three (3).

Each committee member shall satisfy the Audit Committee member requirements under the rules of the New York Stock Exchange, the Securities

Exchange Act of 1934, and the Director Independence Standards. Such requirements are interpreted by the Board of Directors in its business judgment, including that:

1. each member is independent of management and the Company and free from any relationship that would interfere with the exercise of independent judgment as a Committee member,
2. each member is financially literate, or shall become financially literate within a reasonable period after appointment to the Audit Committee,
3. at least one member shall be an audit committee financial expert in accordance with the rules and regulations of the SEC, and
4. at least one member (who may also serve as the audit committee financial expert) has accounting or related financial management expertise, as defined by the New York Stock Exchange Listing Standards.

The Board will appoint the members and the Chair of the Committee based on recommendations made by the Company's Corporate Governance Committee. The duly appointed members of the Audit Committee shall serve at the pleasure of the Board and for such term or terms as the Board may determine.

Meeting

The Audit Committee shall meet at least quarterly, or more frequently as it deems necessary to fulfill its responsibilities as set forth herein. The Audit Committee Chair will, in consultation with the other members of the Committee, and appropriate Company management, be responsible for calling meetings of the Committee and establishing the agenda for each meeting. The Committee will periodically meet separately with management and representatives of the independent auditor and will invite such individuals to attend meetings of the Audit Committee as the Committee Chair deems appropriate, to assist in carrying out its duties and responsibilities. The Committee will meet at least twice each year, in private sessions with management, the independent auditor, and the Company's senior internal audit executive.

Quorum

A majority of the members of the Audit Committee shall constitute a quorum for any meeting. In the event of a tie vote on any action to be taken during a meeting of the Committee, the vote of the Chair will decide the issue.

Delegation to Subcommittee

The Committee may, in its discretion, create subcommittees of its members and delegate to them any of its duties and responsibilities.

Responsibilities and Duties of the Committee

For the avoidance of doubt, the Audit Committee's principal responsibility is one of oversight. It relies on management and the independent auditor in fulfilling such responsibility. Management is responsible for establishing and maintaining internal controls over financial reporting, and for preparing the Company's financial statements and determining completeness, accuracy, and compliance with U.S. generally accepted accounting principles. Such practices and policies are designed to provide reasonable assurance that the Company is in compliance with accounting standards and applicable laws and regulations.

The independent auditor is responsible for planning and performing audits in accordance with the audit standards of the Public Company Accounting Oversight Board (PCAOB). The independent auditor is also responsible for performing reviews of the Company's quarterly financial statements before filing each quarterly report with the SEC on Form 10-Q. The Audit Committee is responsible for overseeing the conduct of these activities by management and the independent auditor.

In fulfilling the Audit Committee's responsibilities, it is not the duty of the Audit Committee to plan or conduct audits. The Audit Committee is not providing any expert or special assurances as to the financial statements or any professional certification as to the independent auditor's work. Each member of the Audit Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside of the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Audit Committee by such persons or organizations absent actual knowledge to the contrary (which shall be promptly reported to the Board of Directors).

In carrying out its oversight responsibilities, the Audit Committee shall perform the following functions:

Oversight of the Independent Auditor

The Committee has the sole authority and responsibility to:

A. Appoint, retain, compensate, evaluate, and where appropriate, terminate the independent auditor for the Company; and recommend to the Board of Directors a public accounting firm to be placed in nomination for shareowner ratification as the independent auditors for the ensuing year. The Audit Committee is authorized to delegate the authorities described in this section A to the Company's Retirement Plans Committee with regard to the independent auditors of the Company employee benefit plans. The Audit Committee has so delegated such authorities.

B. Instruct the independent auditor that they are ultimately accountable to the Board of Directors and Audit Committee and conduct executive sessions with the independent auditor.

C. Review:

   1. the scope and results of the annual audit to be performed in accordance with PCAOB auditing standards,

   2. any problems the independent auditor encountered during the audit work and management's response, and

   3. any questions, comments, or suggestions the independent auditor may have relating to internal controls, accounting practices, and procedures of the Company.

D. Establish policies and procedures related to the engagement of the independent auditor for all audit services and permitted non-audit services, pre-approve such services to be performed by the independent auditor, and review the fees paid to the independent auditor for all such services.

E. Evaluate the qualifications, performance, and independence of the independent auditor at least annually, ensure the regular evaluation and rotation of lead audit partners, including whether the provision of permitted non-audit services is compatible with maintaining independence. Receive and review a report from the independent auditor describing all relationships between the independent auditor and the Company. The Committee will present its conclusions to the Board with respect to the independent auditor.

F. Annually, receive and review reports from the independent auditors describing:

    1. the independent auditor's internal quality-control procedures,
    2. any material issues raised by the most recent internal quality-control review, peer review, or PCAOB review of the independent auditors,
    3. any issues raised by inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, including any steps taken to deal with any such issues, and
    4. other required information from the independent auditor.

G. Review with the independent auditor, management, and members of the internal audit function the effectiveness of internal controls over financial reporting (including any material weaknesses or significant deficiencies identified, and any material changes to the Company's internal controls reported to the Audit Committee by the independent auditor or management), accounting practices, disclosure controls and procedures, and current accounting trends and developments.

Oversight of the Internal Auditors

A. Review and approve the Internal Audit Department's charter and annual audit plan.

B. Discuss and approve any significant changes to the Internal Audit Department's charter or annual audit plan.

C. Review and approve the adequacy of resources and organizational structure of the Internal Audit Department.

D. Participate with management in the annual performance evaluation, compensation determination, appointment, and replacement of the senior internal audit executive.

E. Review, as appropriate, significant reports prepared by the Internal Audit Department together with management's response and follow-up to these reports.

F. The Committee will also oversee any disagreements or significant difficulties in scope restrictions experienced by the internal audit function while performing its work.

Oversight of Management's Financial Reporting Process

A. Before filing a report on Form 10-K or Form 10-Q with the SEC, review and discuss with management and the independent auditor the annual audited and quarterly unaudited financial statements of the Company, including:

   1. any material changes in accounting principles or practices used in preparing the financial statements,
   2. disclosures relating to internal controls over financial reporting,
   3. the items required by Statements on Auditing Standards in effect as of original adoption and annual updates,
   4. the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" included in the Company's Form 10-K or Form 10-Q,
   5. nature of any significant changes, adjustments, reclassifications, or disclosures proposed by the independent auditor, and
   6. judgment of the independent auditor concerning the quality of the Company's accounting principles and underlying financial estimates.

B. Based upon the reviews and discussions described in section A above, recommend to the Board of Directors whether the financial statements should be included in the annual audited financial statements on Form 10-K.

C. Review earnings press releases, Company policies regarding financial information, and earnings guidance provided to analysts and rating agencies (this function may be performed by the Chair or the full Audit Committee) These requirements may be met with general discussions of the types of information to be disclosed and the type of presentation to be made.

D. Discuss with the CEO, CFO, and independent auditor any matters brought to the Audit Committee's attention by the CEO/CFO as required pursuant to their certifications under SEC Exchange Act Rules 13a-15 and 15d-15. These matters would include:

1. any significant deficiencies in the design or operations of internal controls that could adversely affect the ability to record, process, summarize, and report financial data of the Company in addition to identifying for the independent auditor any material weaknesses in internal controls; and
2. any fraud, whether or not material, involving management or other employees who have a significant role in the internal controls.

E. Discuss policies concerning risk assessment and risk management, significant financial risk exposures, and management actions to monitor, control, and report such exposures. Review significant findings prepared by the independent auditor and the Internal Audit Department together with management's responses.

F. Discuss, as needed, with the Company's Chief Legal Officer, those legal and regulatory matters involving the Company that may have a material impact on the Company's financial statements.

Other Duties and Responsibilities

A. Annually, review the Company's compliance program focusing on the Company's Code of Conduct, and report on such review to the Board of Directors.

B. Annually:

1. conduct a self-evaluation of the Audit Committee's performance,
2. review and reassess the adequacy of the Audit Committee's charter and recommend any proposed changes to the Board of Directors for approval, and
3. prepare the report required by the rules of the SEC to be included in the Company's annual proxy statement to shareholders and ensure that the Audit Committee's charter is published in the Company's proxy statement at least every three years in accordance with SEC regulations.

C. Establish policies and procedures for:

   1. the receipt, retention, and treatment of complaints from employees regarding the Company's accounting, internal accounting controls, or auditing matters; and

   2. confidential, anonymous submissions by employees of concerns regarding questionable accounting or auditing matters.

D. Establish policies related to the hiring of employees or former employees of the independent auditor.

E. Perform such other functions as assigned by law, the Company's charter or bylaws, or the Board of Directors.

F. Report to the Board of Directors after each Audit Committee meeting.