

## AUDIT COMMITTEE CHARTER

### I. STATEMENT OF POLICY AND PURPOSE

The Audit Committee (the "Committee") of the Board of Directors (the "Board") of Gartner, Inc. (the "Company") shall be, through regular and special meetings with management, the supervisor of the Company's internal auditors and the Company's independent auditors, and shall assist the Board in fulfilling its oversight responsibilities on matters relating to accounting, financial reporting, internal control, auditing, regulatory compliance and other matters as the Board or the Chairperson of the Committee (the "Chairperson") deems appropriate. The Company shall post this Audit Committee Charter (the "Charter") on its website.

The Committee shall:

- serve as an independent body to assist in Board oversight of (i) the integrity of the Company's financial statements, (ii) the Company's compliance with legal and regulatory requirements, (iii) the independent auditor's qualifications and independence and (iv) the performance of the Company's internal audit function and independent auditors;
- prepare a Committee report as required by the Securities and Exchange Commission ("SEC") to be included in the Company's annual proxy statement;
- retain and terminate the Company's independent auditors (subject, if applicable, to stockholder ratification); and
- provide an open avenue of communication among the independent accountants, management and the Board.

The Committee's role is one of oversight. The Company's management is responsible for preparing the Company's financial statements and the independent auditors are responsible for auditing the financial statements. The independent auditors shall report directly to, and are ultimately accountable to, the Committee. However, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any professional certification as to the independent auditors' work.

The Committee will fulfill its responsibilities by carrying out the activities enumerated in Sections III and IV of this Charter.

### II. COMMITTEE MEMBERSHIP

The Committee will consist of not less than three (3) directors, one of whom shall act as Chairperson, and each of whom shall meet the independence requirements of the listing standards of the New York Stock Exchange ("NYSE"), as well as independence requirements of the rules and regulations promulgated by the SEC and by other applicable authorities from time to time.

The Board shall appoint the Committee members and the Chairperson of the Committee, upon recommendation from the Governance/Nominating Committee of the Board, and shall have the power to remove a Committee member for any reason. If a Chairperson is not designated or present at a meeting of the Committee, the members of the Committee may designate a Chairperson by majority vote.

Each member of the Committee shall have a basic understanding of finance and accounting practices, and the Chairperson of the Committee must have accounting or related financial management expertise as contemplated by the NYSE listing requirements and the rules of the SEC.

---

## AUDIT COMMITTEE CHARTER

If a Committee member simultaneously serves on the audit committees of more than three public companies, the Board must determine that such simultaneous service would not impair the ability of such member to effectively serve on the Committee, and the Company must disclose this determination in its proxy statement for its annual meeting of stockholders.

### III. MEETINGS OF THE COMMITTEE

The Committee will meet regularly at least four times each fiscal year and more frequently as appropriate. The Committee shall have separate direct lines of communication between itself and management, the internal auditors (or other personnel responsible for the internal audit function) and the independent auditors, and shall meet separately with each of them, at least quarterly, to discuss any matters the Committee deems necessary or appropriate. The Committee shall report regularly to the Board.

### IV. RESPONSIBILITIES

The Committee shall review the Company's financial statements and shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolving disagreements between management and the independent auditor regarding financial reporting). The Committee shall also review the Company's internal audit function and financial reporting processes.

Committee functions are solely the responsibility of the Committee and may not be allocated to a different committee of the Board.

#### A. Documents and Reports Review.

- Audited Financial Statements.** The Committee shall review and discuss with management and the independent auditors the Company's annual audited financial statements to be included in the Company's Annual Report on Form 10-K (or the Annual Report to Stockholders if distributed prior to the filing of the Annual Report on Form 10-K).
- Interim Financial Statements.** The Committee shall review and discuss with management and the independent auditors the Company's interim financial results to be included in the Company's Quarterly Report on Form 10-Q.
- MD&A.** The Committee's review and discussion of all financial statements shall include a review of the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" contained in any document or report to be filed with the SEC.

- B. Independent Auditors.** The Committee has the sole authority to retain, oversee and terminate the outside independent auditors (subject, if applicable, to stockholder ratification). The Committee may, if it deems appropriate, seek the input of management in this decision-making role, but these responsibilities may not be delegated to management. Additionally, the Committee shall:

- Have sole authority to pre-approve all audit engagement fees and terms, as well as all non-audit engagements, with the independent auditors. Such pre-approval may be delegated to one or more members of the Committee who shall report on any pre-approvals to the full

---

## AUDIT COMMITTEE CHARTER

Committee at its regularly scheduled meetings, or may be waived in compliance with the *de minimis* exceptions provided by applicable law.

2. At least annually, obtain and review a report by the independent auditor describing:
  - (a) the audit firm's internal quality-control procedures;
  - (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five (5) years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and
  - (c) all relationships between the independent auditors and the Company (in order to assess the auditor's independence).
3. After reviewing the foregoing report and the independent auditor's work throughout the year, evaluate the auditor's qualifications, performance and independence, and present its conclusions with respect to the independent auditor to the full Board. This evaluation should include the review and evaluation of the lead partner of the independent auditor. In making its evaluation, the Committee should take into account the opinions of management and the Company's internal auditors.
4. Ensure that the lead audit partner is rotated at the intervals required by law, and consider whether, in order to assure continuing auditor independence, there should be more frequent rotation of the lead audit partner, or even of the audit firm itself.
5. Review with the independent auditor any audit problems or difficulties the auditor encountered in the course of the audit work, and management's response to such problems or difficulties. The review should include any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. Among the items the Committee should review with the auditor are:
  - (a) any accounting adjustments that were noted or proposed by the auditor but were "passed" by management as immaterial or otherwise;
  - (b) any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement;
  - (c) any management or internal control letter issued, or proposed to be issued, by the audit firm to the Company; and
  - (d) a discussion of the responsibilities, budget and staffing of the Company's internal audit functions.
6. Set clear hiring policies for employees or former employees of the independent auditors.
7. Review the proposed scope of the annual independent audit of the Company's financial statements and the associated fees, as well as any significant variations in the actual scope of the independent audit and the associated fees.
8. Present its conclusions with respect to the independent auditor to the full Board.

## AUDIT COMMITTEE CHARTER

- C. **Financial Reporting Processes.** On a continuing and periodic basis, the Committee shall review and discuss with management, the internal audit function and the independent auditors, and shall take appropriate action with respect to:
1. Issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles.
  2. Issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies.
  3. Analyses prepared by management and/or the independent auditor 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 GAAP methods on the financial statements.
  4. The effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
  5. The types of information to be disclosed and the type of presentation to be made in the Company's earnings press releases (paying particular attention to any use of "pro forma," or "adjusted" non-GAAP, information), as well as financial information and earnings guidance provided to analysts and rating agencies.
  6. The quality and adequacy of the Company's internal accounting controls and the Company's financial reporting processes, and the results of the internal auditor's examinations.
  7. Policies with respect to risk assessment and risk management, including guidelines and policies to govern the process by which risk assessment and management is undertaken. The Audit Committee should discuss the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
  8. The nature of any unusual or significant commitments or contingent liabilities together with the underlying assumptions and estimates of management. In connection with the foregoing, the Committee should review with the Company's General Counsel legal and regulatory matters that may have a material impact on the financial statements.
  9. The information provided by the independent auditors pursuant to applicable law concerning (i) all critical accounting policies and practices; (ii) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternatives and the treatment preferred by the independent auditors; and (iii) other material written communications with management.
  10. The resolution of any disagreements between management and the independent auditors regarding financial reporting.
- D. **General.**

---

## AUDIT COMMITTEE CHARTER

1. The Committee shall review the adequacy of this Charter on an annual basis. The Committee will recommend to the Board any modifications to this Charter that the Committee deems appropriate for approval by the Board.
2. On an as needed basis, the Committee shall review such other matters as the Board or the Committee considers appropriate.
3. The Committee may receive presentations from management personnel on key functional activities of the Company, including information technology, taxes, treasury, risk management and legal.
4. The Committee may cause an investigation to be made into any matter within the scope of its responsibility. The Committee may engage independent resources to assist in its investigations as it deems necessary.
5. The Committee Chairperson shall make regular reports to the Board on the Committee's activities and review with the full Board any issues that arise 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 function.
6. The Committee shall have the authority to engage, and to obtain advice and assistance from, outside independent legal, accounting or other advisors without seeking board approval, as the Committee may determine necessary to carry out its duties.
7. The Committee shall determine appropriate funding for payment of compensation to the independent auditors and to any outside independent legal, accounting or other advisors, and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.
8. Director's and committee service fees are the only compensation a Committee member may receive from the Company.
9. The Committee shall establish procedures for (i) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
10. The Committee shall receive, and act upon as appropriate, the disclosures made by the Chief Executive Officer and the Chief Financial Officer concerning internal controls and fraud required by Rule 13a-14 of the Securities Exchange Act of 1934, as amended.

### V. EVALUATION

The Governance/Nominating Committee of the Board shall conduct an annual performance evaluation of the Committee in light of its duties and responsibilities as set forth in this Charter.