



V2X, Inc.

Audit Committee Charter

I. Purpose

- a. The primary purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board of Directors” or “Board”) of V2X, Inc. (the “Company”) is to:
 1. Assist the Board in fulfilling its responsibility to oversee management’s systems for internal control, and financial reporting disclosures including with respect to:
 - i. The quality and integrity of the Company’s financial statements;
 - ii. The Company’s compliance with legal and regulatory requirements;
 - iii. The independent registered public accounting firm’s (the “independent auditor”) qualifications, performance and independence; and
 - iv. The performance of the Company’s internal audit function.
 2. Prepare the audit committee report required by the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement.
- b. The Committee shall oversee the Company’s head of the internal audit function, who shall report to the Chair of the Committee (the “Chair”), and report on an administrative basis to the Company’s Chief Financial Officer.
- c. The Committee shall be directly responsible for the appointment, retention, termination, compensation and oversight of the work of any 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.
- d. The Company’s financial management, including the internal audit function as well as the independent auditors, have more time, knowledge, and more detailed information regarding the Company than do Committee members. Therefore, the Committee is not expected to provide any expert or special assurance as to the Company’s financial statements or any professional certification as to the work of the internal or independent auditors. The Committee’s function is one of oversight only and does not relieve management of its responsibilities, among others, to:
 1. Make and keep books, records, and accounts, which, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the Company;



2. Devise and maintain an effective system of internal accounting controls;
3. Devise and maintain effective disclosure controls and procedures and internal controls over financial reporting, and
4. Prepare financial statements that are accurate and complete and fairly present the financial condition, results of operations, and cash flows of the Company, and further does not relieve the independent auditors of their responsibilities regarding the audit or review of financial statements.

This charter is not intended to expand the liability exposure of the Committee or the Board, or the members of either.

II. Powers

- a. The Committee:
 1. Has the power to investigate any matter brought to its attention;
 2. Has full access to all books, records, facilities and personnel of the Company; and
 3. May retain outside counsel, auditors or other independent experts and advisors to assist the Committee in performing its responsibilities.
- b. The Company shall provide appropriate funds for the Committee to perform its responsibilities and shall pay for i) any accounting firm engaged to issue an audit report or perform other audit, review or attest services, ii) any independent counsel and any other advisor retained by the Committee and iii) ordinary administrative expenses of the Committee.

III. Responsibilities

The Committee's duties and responsibilities include the following:

Independent Auditor

- a. Subject to any action that may be taken by the Board, on an annual basis, have the ultimate authority and responsibility to evaluate the independent auditor's qualifications, performance, independence and compensation and to select (or nominate for shareholder ratification), evaluate, and where appropriate, consider the rotation or replacement of the independent auditors.
- b. Review and consider with the independent auditors the matters required to be discussed by the applicable Public Company Accounting Oversight Board ("PCAOB") standards and the SEC.
- c. Annually review the independent auditor's formal written statement delineating all relationships between the auditor and the Company consistent with applicable PCAOB rules. With respect to such relationships, the Committee shall:
 1. Discuss with the independent auditors any disclosed relationships and the impact of the relationship on the independent auditor's independence; and



2. Evaluate the independent auditor's report regarding its independence.
 - d. Pre-approve or delegate to one or more members of the Committee, when appropriate, to pre-approve the retention of the independent auditor for audit-related and permitted non-audit services. Other tax-related consulting and special projects and fees for any other services to be provided by the independent auditor and internal audit service providers must be submitted to the Committee consistent with the Company's Audit Services, Audit Related Services and Non-Audit Services Policy.
 - e. Annually discuss with the independent auditor the independent auditor's internal quality control procedures, any material issues raised in quality control or peer review and any investigation or inquiries by governmental or professional authorities within the preceding five years (and any steps to deal with issues raised) regarding the firm's independent audits of other clients.
 - f. Establish policies regarding the employment and retention of current or former employees of the Company's independent auditor.

Financial Reporting and Other Disclosures

- g. Review and discuss with management, the independent auditors and the head of internal audit the annual audited financial statements of the Company, including discussion of the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" ("MD&A") and make a recommendation to the Board regarding whether the annual audited financial statements and MD&A should be included in any public filing, including the Company's Annual Report on Form 10-K (or the Annual Report to Shareholders if distributed prior to the filing of the Annual Report on Form 10-K).
- h. Review and discuss with management, the independent auditor and the head of internal audit the quarterly consolidated financial statements of the Company, including discussion of the Company's disclosures under MD&A and the results of the independent auditor's review of those statements. This review shall occur prior to the Company's filing of each Quarterly Report on Form 10-Q with the SEC.
- i. As a whole, or through the Chair, review and discuss with the independent auditors the Company's annual and interim financial results to be included in the Company's earnings reports or quarterly reports to be filed with the SEC, including discussion of the Company's disclosures under MD&A. This review will occur prior to the filing of the Company's Form 10-K or Form 10-Q with the SEC, or release of any earnings report.
- j. Review and discuss with management the types of information to be disclosed and the types of presentations to be made with respect to the Company's earnings press release (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP information and measures) and financial information and earnings guidance provided to the public, including to analysts and rating agencies.

Audit Oversight

- k. Review the scope of audits to be performed by the independent auditors and the internal audit function, monitor progress and review results and review and



approve fees and expenses charged by the independent auditors and any party retained to provide material internal audit services.

- l. Review significant findings or unsatisfactory internal audit reports, or audit problems or difficulties encountered by the independent auditor in the course of the audit work, including any restrictions on the scope of its activities or on access to requested information, and any significant disagreements with management and monitor management's response to such matters. Without excluding other possibilities, the Committee may review with the independent auditor (i) any accounting adjustments that were noted or proposed by such firm but were "passed" (as immaterial or otherwise), (ii) any communications between the audit team and the audit firm's national office respecting auditing or accounting issues presented by the engagement and (iii) any "management" or "internal control" letter issued, or proposed to be issued, by the independent auditor to the Company.
- m. Review major issues regarding accounting principles and financial statement presentations, significant changes to the Company's selection or application of accounting principles and major concerns as to the adequacy of the Company's internal controls, including any required audit steps to correct identified internal control deficiencies. The Committee shall also review management or independent auditor analyses regarding significant financial reporting issues and judgments made in preparing financial statements, including analyses of alternative GAAP methods as well as the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements. Such review shall include discussion of any material changes in accounting policies.
- n. Establish and approve significant changes to the procedures for the confidential and anonymous receipt, retention and treatment of complaints regarding the Company's accounting, internal controls and auditing matters, as well as for the confidential, anonymous submissions by Company employees of concerns regarding questionable accounting or auditing matters.
- o. Receive regular reports from management on the status of the Company's disclosure controls and related certifications, including disclosure of any significant deficiencies in the design or operation of internal controls and any fraud that involves management or other employees with a significant role in internal controls.

Internal Audit and Internal Controls

- p. Discuss with management, the Company's internal audit department and the independent auditors the quality and adequacy of the Company's internal controls and their effectiveness (including any significant deficiencies, material weaknesses and significant changes in internal controls).
- q. Approve the appointment, dismissal and replacement of the head of internal audit with input from management. The Committee, through its Chair, shall periodically review the performance of the internal audit head with management.

Risk, Ethics and Compliance Oversight

- r. Review and discuss with management (i) the key guidelines and policies governing



- the Company's significant processes for risk assessment and risk management, (ii) the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures and (iii) other significant business risks of the Company.
- s. Approve, in accordance with applicable regulatory requirements, at least annually, any decision of the Company to enter into uncleared swaps.
 - t. Review, at least annually, the Company's cybersecurity program and cyber risk assessment.
 - u. Review with management the Company's risks associated with artificial intelligence and data management.
 - v. Review reports relating to the state of the Company's cybersecurity program, including on cyber incident response processes as well as on emerging cybersecurity developments and threats.
 - w. Oversee the Company's ethics and compliance programs, including a review with the Company's General Counsel or head of Ethics and Compliance of (i) the Company's Code of Conduct and compliance policies and procedures to ensure the Company's compliance with applicable laws and regulations and (ii) any proposed waivers of the Code of Conduct for directors and officers, in each case, as appropriate.

Other Matters

- x. Review the Company's capital structure, and recommend, as appropriate, to the Board for its approval stock repurchases, significant incurrences of indebtedness, financing plans, issuance of debt or equity offerings, stock splits and dividends.
- y. Prepare the report of the Committee required by the SEC to be included in the Company's annual proxy statement.
- z. Review the Company's rating agency reviews, if applicable.
- aa. Review the Company's capital allocation structure, and recommend, as appropriate, to the Board for its approval significant capital expenditures and research and development expenditures.
- bb. Review the Company's balance sheet reserves.
- cc. Review expense accounts of senior executives.
- dd. Update the Board on a regular basis with respect to matters coming to its attention that may have a significant impact on the financial condition or affairs of the Company, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors and performance of the internal audit function.
- ee. Review and evaluate its performance on an annual basis.



- ff. Review its charter at least annually and recommend any proposed changes to the Board for approval.
- gg. Meet separately and privately, on a regular basis, with the independent auditors, the head of internal audit and with members of management.
- hh. Report regularly to the Board on the Committee's activities, as appropriate.
- ii. The Committee may perform such other duties and responsibilities, consistent with this charter, the Company's bylaws, and applicable governing laws, rules and regulations, as may be delegated to the Committee by the Board from time to time.

IV. Membership and Organization

- a. The Committee shall be composed of no fewer than three members, each of whom must be determined by the Board of Directors to be Independent Directors in accordance with the rules of the New York Stock Exchange and Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended. No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board of Directors (i) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (ii) discloses such determination either on or through the Company's website or in the annual proxy statement.
- b. Presence of at least one-third of the entire Committee but no fewer than two Committee members shall constitute a quorum for the transaction of business. Action taken by the majority of the members present at a meeting at which a quorum is present, and action taken by the written consent of all members shall constitute action of the Committee.
- c. The members of the Committee shall be designated by the Board annually and shall serve until each such member's successor is duly designated or until such member's earlier resignation or removal. Any member of the Committee may be removed from the Committee, with or without cause, by the Board.
- d. The Chair shall be designated by the Board. The Board will consider rotation of the Chair.
- e. The Chair, in consultation with Committee members, the Chief Executive Officer, Corporate Secretary and management liaison, shall be responsible for scheduling all meetings of the Committee and providing the Committee with a written agenda for each meeting. The Chair shall preside at meetings of the Committee. If the Chair is absent from a particular meeting, another member of the Committee designated by the Chair shall serve as the chairperson for the purposes of that meeting.
- f. The Committee shall meet as often as may be deemed necessary or appropriate, but no fewer than four times annually. The Committee may invite members of management or others to attend meetings or to provide relevant information. The Committee shall periodically meet in executive session absent management.
- g. The Committee may delegate authority to act upon specific matters within determined parameters to a subcommittee consistent with the delegation of such powers to the



Committee by the Board, including the authority of one or more independent members to grant pre-approvals of audit and permitted non-audit services; provided that decisions of such subcommittee to grant pre-approval shall be presented to the full Committee at its next scheduled meeting.

- h. Each member of the Committee shall meet the applicable committee requirements of the New York Stock Exchange and at least one member of the Committee shall be designated as an “audit committee financial expert” as defined by SEC rules.