



V2X, Inc.

Audit Committee Charter

I. Purpose

- a. The primary purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board of Directors” or “Board”) of V2X, Inc. (the “Company”) in fulfilling its responsibility to oversee management’s conduct of the Company’s financial reporting process.

The Committee shall:

1. Provide assistance to the Board of Directors of the Company with respect to its oversight of:
 - 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 be directly responsible for the appointment, compensation, retention, termination, audit and oversight work of the independent auditor in preparing or issuing an audit report or performing other audit, review or attest services for the Company.
 - c. The Company’s head of the internal audit function reports to the Chair of the Committee, is ultimately responsible directly to the Board and the Committee, and reports on an administrative basis to the Company’s Chief Financial Officer.
 - d. Each independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company must report to the Chair of the Committee, and is ultimately responsible directly to the Committee.
 - e. The Committee’s primary 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.

II. Powers

- a. The Committee has the power to investigate any matter brought to its attention. The Committee:
 1. Has full access to all books, records, facilities and personnel of the Company.
 2. May retain outside counsel, auditors or other independent experts and advisors to assist the Committee in performing its responsibilities.

III. Responsibilities of the Audit Committee

- a. General guidelines and areas of responsibility of the Committee are listed below. However, circumstances may require a flexible approach, and the Committee has full authority to diverge from the guidelines below under appropriate circumstances. The Committee shall:
 1. Subject to any action that may be taken by the full Board, on an annual basis, have the ultimate authority and responsibility to determine the independent auditor's qualifications, independence and compensation, select (or nominate for shareholder ratification), evaluate, and where appropriate, consider the rotation or replacement of the independent auditors.
 2. Review and discuss with management and the independent auditors 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 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 Form 10- K).
 3. 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 "Management's Discussion and Analysis of Financial Condition and Results of Operations," 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 Securities and Exchange Commission (the "SEC").

4. 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.
5. Review with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures in the Company's financial statements. Such review shall include discussion of any material changes in accounting policies.

As a whole, or through the Committee 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 Management's Discussion and Analysis of Financial Condition and Results of Operations. 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.

6. 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 analysts and rating agencies.
7. 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) and meet regularly and privately with the head of the internal audit function.
8. Annually review the independent auditor's formal written statement delineating all relationships between the auditor and the Company consistent with applicable Public Company Accounting Standards Oversight Board Rules. With respect to such relationships, the Committee shall:
 - i. Discuss with the independent auditors any disclosed relationships and the impact of the relationship on the independent auditor's independence.
 - ii. Assess and recommend appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.
9. 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.

10. Approve the appointment, dismissal and replacement of the head of internal audit.
11. Confirm 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 internal audit services.
12. On an annual basis, 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 firms' independent audits of other clients.
13. 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.
14. Provide oversight review and discuss with management, the head of internal audit and independent auditors the adequacy and effectiveness of the Company's overall risk assessment and risk management process, including all risk mitigation processes. In addition, in accordance with regulatory requirements, the Committee shall approve, at least annually, any decision of the Company to enter into uncleared swaps.
15. Review, at least annually, the Company's cybersecurity program and cyber risk assessment.
16. 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.
17. Review its charter at least annually and make recommendations to the Board for approval and adoption of the charter, including any additions, deletions or modifications, as may be deemed appropriate.



18. 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.
19. Review the Company's rating agencies reviews, if applicable.
20. 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.
21. Reviews regularly and considers the Company's balance sheet reserves.
22. Review expense accounts of senior executives.
23. 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.
24. Review major issues regarding accounting principles and financial statement presentations, significant changes to the Company's selection or application of accounting principles and major issues relating to the Company's internal controls, including any required audit steps to correct identified internal control issues. 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.
25. In conjunction with the Board of Directors, evaluate the qualifications of its members and its own performance on an annual basis.
26. Meet separately and privately, on a regular basis, with the independent auditors, the head of internal audit and with members of management.
27. Establish policies regarding the employment and retention of current or former employees of the Company's independent auditor.
28. With respect to complaints concerning accounting, internal accounting controls or auditing matters:
 - i. Review and approve procedures for receipt, retention and treatment of complaints received by the Company, and
 - ii. Establish procedures for the confidential, anonymous submission of complaints by employees of the Company regarding questionable accounting or auditing matters to the Committee.



29. Establish levels for payment by the Company of fees of the independent auditors, any advisors retained by the Committee and ordinary administrative expenses of the Committee.
 30. Receive regular reports from the Chief Executive Officer, Chief Financial Officer and the Company's Disclosure Control Committee representative 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.
 31. Prepare the report of the Committee required by the SEC to be included in the Company's annual proxy statement.
- b. Oversee the Company's compliance program, including its Code of Conduct and ethics and compliance program, with respect to legal and regulatory requirements and review the Company's policies and procedures for monitoring compliance with such programs.

Review with the Company's Chief Legal Officer or head of ethics and compliance (i) the Company's Code of Conduct and ethics and compliance policies for applicability and relevance and 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.

- c. 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.
- d. The Company shall provide appropriate funds for the Committee to perform its responsibilities and shall pay for any accounting firm engaged to issue an audit report or perform other audit, review or attest services, any independent counsel and any other advisor retained by the Committee.
- e. Report regularly to the Board on the Committee's activities, as appropriate.

IV. Membership and Organization

- a. Members of the Committee and its Chairperson shall be designated from time to time by the Board and shall serve for such period of time as may be determined by the Board. The Board will consider rotation of the Chairperson of the Committee on a periodic basis.
- b. 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.
- c. 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.
 - d. 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.
 - e. The members of the Committee shall be designated by the Board annually and shall serve until 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 a majority vote of the Board.
 - f. The Chairperson of the Committee shall be designated by the Board.
 - g. The Chairperson of the Committee shall be responsible for scheduling all meetings of the Committee and providing the Committee with a written agenda for each meeting. The Chairperson shall preside at meetings of the Committee.
 - h. The Committee shall meet as often as may be deemed necessary or appropriate, but no fewer than four times annually. The Committee shall periodically meet separately with each of management, the independent auditor and the head of internal audit to discuss any matters that the Committee or each of these groups believe would be appropriate to discuss privately. The Committee shall periodically meet in executive session absent management. In addition, the Audit Committee should meet with the independent auditor and management quarterly to review the Company's financial statements in a manner consistent with that outlined in Section III of this charter.
 - i. 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.

V. Conclusion

The Committee and the Board of Directors follow thoughtful business practices and exercise sound, independent business judgment in carrying out their responsibilities. This charter is not intended to expand the liability exposure of the Committee or the Board, or the members of either. The Committee may recommend, and the Board of Directors may amend, modify, or alter the charter or the policies and procedures utilized by the Committee in carrying out its oversight and review responsibilities as circumstances may warrant.