



Charter of the Audit Committee of the Board of Directors of Via Transportation, Inc.

As adopted by the Board on August 29, 2025
Effective as of September 11, 2025

Purpose of the Committee

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Via Transportation, Inc. (the “**Company**”) is to provide assistance to the Board in fulfilling its legal and fiduciary obligations with respect to matters involving the accounting, auditing and financial reporting processes of the Company and its subsidiaries and to perform such further functions as may be assigned by the Board and consistent with this Charter, the applicable law, the Company’s Amended and Restated Certificate of Incorporation and the Company’s by-laws.

Specifically, the Committee is responsible for assisting the Board in its oversight of:

- the integrity of the Company’s financial statements and the Company’s accounting and financial reporting processes and financial statement audits;
- the effectiveness of the Company’s internal controls over financial reporting and disclosure;
- the Independent Auditor’s qualifications, independence and performance;
- the Company’s compliance with legal and regulatory requirements;
- risk assessment and risk management pertaining to the financial, accounting and tax matters of the Company; and
- the performance of the Company’s internal audit function and internal auditors

The Committee is also responsible for preparing the Committee report required pursuant to the rules of the U.S. Securities and Exchange Commission (the “**SEC**”) for inclusion in the Company’s annual proxy statement (the “**Annual Proxy Statement**”).

The independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report for inclusion in the Company’s Annual Report on Form 10-K (the “**Annual Report**”) is referred to herein as the “**Independent Auditor**.”

Composition of the Committee

The Committee shall consist of three or more independent directors, as approved by the Board based on the recommendation of the Nominating and Corporate Governance Committee (the “**Nominating Committee**”). Each member of the Committee shall be qualified to serve on the Committee pursuant to the requirements of the New York Stock Exchange (“**NYSE**”) and any additional requirements that the Board deems appropriate. Each member of the Committee must be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one member of the Committee must be designated by the Board to be an “audit committee financial expert,” as defined by Item 407(d) of Regulation S-K.

The chairperson of the Committee shall be designated by the Board based on the recommendation of the Nominating Committee, provided that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson.

No director may serve as a member of the Committee if such director serves on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee. Any such determination must be disclosed in the Company’s Annual Proxy Statement or Annual Report.

Any vacancy on the Committee shall be filled by majority vote of the Board based on the recommendation of the Nominating Committee. No member of the Committee shall be removed except by majority vote of the Board.

Meetings and Procedures of the Committee

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than once every fiscal quarter. The Committee, in its discretion, may ask members of senior management (including but not limited to the CEO, CFO and SVP of Finance) or others to attend its meetings (or portions thereof) and to provide relevant information as necessary. The Committee should meet separately on a periodic basis with (i) management (including but not limited to the CEO, CFO and SVP of Finance), (ii) the Head of Internal Audit and (iii) the Independent Auditor, in each case to discuss any matters that the Committee or any of the above persons or firms believe warrant Committee attention.

A majority of the members of the Committee shall be present in person or by conference call or video call by means of which all persons participating in the meeting can hear each other, which shall constitute a quorum. The Committee shall maintain minutes of its meetings and records relating to those meetings and shall report regularly to the Board on its activities, as appropriate. In connection therewith, the Committee should review with the Board any issues that arise with respect to the quality or integrity of the Company’s financial statements and compliance with legal or regulatory

requirements, the Independent Auditor's performance and independence, or the performance of the internal audit function. Committee actions may be taken by unanimous written consent.

Duties and Responsibilities of the Committee

In carrying out its duties and responsibilities, the Committee's policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions.

The following duties and responsibilities are within the scope of authority of the Committee, and the Committee shall perform such duties consistent with and subject to applicable law and rules and regulations promulgated by the SEC, the NYSE or any other applicable regulatory authority:

1. Selection, Evaluation and Oversight of the Independent Auditors. The Committee shall have the following duties and responsibilities with respect to the engagement of independent registered public accounting firms:

- Be directly responsible for the appointment, compensation, retention and oversight of the work of any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing an audit, review or attest services for the Company, and each such registered public accounting firm must report directly to the Committee;
- Review and, in its sole discretion, approve in advance the Independent Auditor's annual engagement letter, including the proposed fees contained therein, as well as all audit and permitted non-audit engagements and relationships between the Company and the Independent Auditor (which approval should be made after receiving input from the Company's senior management). Approval of audit and permitted non-audit services will be made by the Committee or by one or more members of the Committee as shall be designated by the Committee and the Committee member(s) granting such approval shall report such approval to the Committee at the next scheduled meeting;
- Review the performance of the Independent Auditor, including the lead partner and reviewing partner of the Independent Auditor;
- At least annually, obtain and review a report from the Independent Auditor describing:
 - the Independent Auditor's internal quality-control procedures;
 - any material issues raised by the most recent internal quality-control review, or peer review, of the Independent Auditor, or by any inquiry or investigation by any governmental or professional authority, within

the preceding five years, respecting one or more independent audits carried out by the Independent Auditor, and any steps taken to deal with any such issues; and

- all relationships between the Independent Auditor and the Company (including a description of each category of services that the Independent Auditor provided to the Company and a list of the fees billed for each such category);

The Committee should report its conclusions with respect to the above matters, as well as its review of the lead partner and the reviewing partner of the Independent Auditor, and its views on whether there should be a regular rotation of the Independent Auditor, to the Board.

- Evaluate the Independent Auditor's independence by, among other things:
 - obtaining and reviewing from the Independent Auditor all written statements and communications relating to relationships between the Independent Auditor and the Company required by applicable auditing standards of the Public Company Accounting Oversight Board and SEC rules;
 - engaging in a dialogue with the Independent Auditor with respect to any disclosed relationships or services that may impact its objectivity and independence, whether in fact or appearance;
 - taking, or recommending that the Board take, appropriate actions to oversee the independence of the Independent Auditor;
 - monitoring the Independent Auditor's compliance with the audit partner rotation requirements contained in applicable SEC rules;
 - monitoring implementation and compliance by the Company of the employee conflict of interest requirements contained in the Sarbanes-Oxley Act of 2002, as amended and the rules and regulations promulgated by the SEC thereunder; and
 - engaging in a dialogue with the Independent Auditor to confirm that audit partner compensation is consistent with applicable SEC rules.

2. Oversight of Annual Audit and Quarterly Reviews. The Committee shall have the following duties and responsibilities with respect to the Company's annual audit and quarterly reviews:

- Review and discuss with the Independent Auditor its annual audit plan, including the timing and scope of audit activities, and monitor such plan's progress and results during the year;

- Review with management, the Independent Auditor and the Head of Internal Audit, the following:
 - critical accounting policies and practices to be used;
 - critical audit matters arising from the current period audit;
 - alternative treatments of financial information that the Independent Auditor has discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the Independent Auditor; and
 - other material written communications between the Independent Auditor and management, such as any management letter and any schedule of unadjusted differences.
- Review with management, the Independent Auditor and, if appropriate, the Head of Internal Audit, the following:
 - the Company's annual audited financial statements and quarterly financial statements, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any major issues related thereto;
 - major issues regarding accounting principles and financial statements presentations, including any significant changes in the Company's selection or application of accounting principles;
 - any 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 generally accepted accounting principles methods on the Company's financial statements; and
 - the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;
- Resolve all disagreements between the Independent Auditor and management regarding financial reporting; and
- Review on a regular basis with the Independent Auditor any problems or difficulties that it encountered in the course of any audit work, including management's response with respect thereto, any restrictions on the scope of the Independent Auditor's activities or on access to requested information, and any significant disagreements with management. In connection

therewith, the Committee should review with the Independent Auditor the following:

- any accounting adjustments that the Independent Auditor noted or proposed but were rejected by management (as immaterial or otherwise);
- any communications between the audit team and the Independent Auditor's national office respecting auditing or accounting issues presented by the engagement; and
- any "management" or "internal control" letter that the Independent Auditor issued, or proposed to issue, to the Company.

3. Oversight of the Financial Reporting Process and Internal Controls. The Committee shall have the following duties and responsibilities with respect to the Company's financial reporting process and internal controls:

- Review:
 - the adequacy and effectiveness of the Company's accounting and internal control policies and procedures on a regular basis, including the responsibilities, budget, compensation and staffing of the Company's internal audit function, through discussions and meetings, as deemed necessary, with the Independent Auditor, senior management and Head of Internal Audit; and
 - if applicable, the yearly report prepared by management and attested to by the Independent Auditor, assessing the effectiveness of the Company's internal control over financial reporting and stating management's responsibility for establishing and maintaining adequate internal control over financial reporting prior to its inclusion in the Annual Report.
- Review periodically with the CEO, CFO and the Independent Auditor:
 - significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
 - any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting;
- Discuss guidelines and policies governing the process by which senior management of the Company and the relevant departments of the Company,

including the internal audit function, assess and manage the Company's exposure to risk, as well as the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures;

- Review with management the progress and results of all internal audit projects, and, when deemed necessary or appropriate by the Committee, direct the CEO, CFO or SVP of Finance to assign additional internal audit projects to the Head of Internal Audit;
- Review with management the Company's administrative, operational and accounting internal controls, including any special audit steps adopted in light of the discovery of material control deficiencies;
- Receive periodic reports from the Independent Auditor, management and the Head of Internal Audit to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company;
- Review and discuss with the Independent Auditor the results of the year-end audit of the Company, including any comments or recommendations of the Independent Auditor and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Company's financial statements should be included in the Annual Report; and
- Review the type and presentation of information to be included in the Company's earnings press releases (especially the use of "pro forma" or "adjusted" information not prepared in compliance with generally accepted accounting principles), as well as financial information and earnings guidance provided by the Company to analysts and rating agencies (which review may be done generally (e.g., discussion of the types of information to be disclosed and type of presentations to be made), and the Committee need not discuss in advance each earnings release or each instance in which the Company may provide earnings guidance).

4. Financial Risk. The Committee shall have the following duties and responsibilities with respect to the Company's financial risk management, review and analysis:

- Review and discuss with management, the Independent Auditor and the Head of Internal Audit the Company's major financial risk exposures, particularly financial reporting, tax, accounting, disclosure controls and procedures, internal control over financial reporting, investment guidelines and credit and liquidity matters.

5. Miscellaneous. The Committee shall have the following additional duties and responsibilities:

- Establish clear hiring policies by the Company for employees or former employees of the Independent Auditor;
- Review and adopt a Related Person Transactions Policy for the Company and review proposed transactions requiring approval or ratification under such policy;
- Meet periodically with the Chief Legal Officer, and outside counsel when appropriate, to review legal and regulatory matters, including (i) any matters that may have a material impact on the financial statements of the Company and (ii) any matters involving potential or ongoing material violations of law or breaches of fiduciary duty by the Company or any of its directors, officers, employees or agents or breaches of fiduciary duty to the Company;
- Prepare the audit committee report required by Item 407(d) of Regulation S-K to be included in the Annual Proxy Statement;
- Provide for appropriate funding, as determined by the Committee, in its capacity as a committee of the Board, for payment of:
 - compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services;
 - compensation to any advisers employed by the Committee; and
 - ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties;
- Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters;
- Secure independent expert advice to the extent the Committee determines it to be appropriate, including retaining, with or without Board approval, independent counsel, accountants, consultants or others, to assist the Committee in fulfilling its duties and responsibilities, the cost of such independent expert advisors to be borne by the Company; and
- Perform such additional activities, and consider such other matters, within the scope of its responsibilities, as the Committee or the Board deems necessary or appropriate.

Subcommittees; Delegation of Authority

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that no subcommittee shall consist of fewer than two members; and provided further that the Committee shall not delegate to a subcommittee any power or authority required by any law, regulation or listing standard to be exercised by the Committee as a whole. Actions taken by any subcommittee shall be presented to the full Committee at the next Committee meeting.

Evaluation of the Committee

The Committee shall, no less frequently than annually and in coordination with the Nominating Committee, evaluate its performance. In conducting this evaluation, the Committee shall determine whether this Charter appropriately addresses the matters that are or should be within its scope and shall recommend such changes as it deems necessary or appropriate. The Committee shall address all matters that the Committee considers relevant to its performance, including at least the following: the adequacy, appropriateness and quality of the information and recommendations presented by the Committee to the Board, the manner in which they were discussed or debated, and whether the number and length of meetings of the Committee were adequate for the Committee to complete its work in a thorough and thoughtful manner.

The Committee shall deliver to the Board a report, which may be oral, setting forth the results of its evaluation, including any recommended amendments to this Charter and any recommended changes to the Company's or the Board's policies or procedures.

Investigations and Studies; Outside Advisers

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Company's expense, such independent counsel or other consultants or advisers as it deems necessary to carry out the Committee's responsibilities.

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While the Committee has the duties and responsibilities set forth in this Charter, the Committee is not responsible for preparing or certifying the Company's financial statements, for planning or conducting the audit, or for determining whether such financial statements are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives

information and (ii) the accuracy of the financial and other information provided to the Committee, in either instance absent actual knowledge to the contrary.

Nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of the members of the Committee, except to the extent otherwise provided under applicable federal or state law.

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