



CONCRETE PUMPING HOLDINGS, INC.

AUDIT COMMITTEE CHARTER

1. Purpose

This charter (this “*Charter*”) governs the operations of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of Concrete Pumping Holdings, Inc. (the “*Company*”). The Committee has overall responsibility for, among other matters, (a) appointing, retaining, compensating and evaluating the Company’s independent registered public accounting firm retained as the Company’s independent auditor (the “*independent auditor*”) and approving all services to be performed by it; (b) overseeing the Company’s independent auditor’s qualifications, independence and performance; (c) overseeing the accounting and financial reporting processes and discussing with the Company’s management (the “*Management*”) and the Company’s independent auditor the interim and annual financial statements that the Company files with the United States Securities and Exchange Commission (the “*SEC*”); (d) reviewing and monitoring the Company’s accounting principles, accounting policies, financial and accounting controls and compliance with legal and regulatory requirements; and (e) carrying out the responsibilities required by audit committees by the securities exchange on which the Company’s securities are listed and the SEC.

2. Membership

The number of members of the Committee shall be determined by the Board and shall consist of three or more directors of the Company, each of whom shall meet the independence standards established by the SEC and the securities exchange on which the Company’s securities are listed, and shall otherwise be eligible to serve on the Committee pursuant to the standards of the SEC and such securities exchange, in each case as such requirements are interpreted by the Board in its business judgment. It shall be the responsibility of the Board to determine, in its judgment, whether a member is independent of management and free from any relationship or service to the Company that might interfere with his or her exercise of independent judgment in carrying out his or her responsibilities as a Committee member. Members of the Committee shall be versed in reading and understanding financial statements, and at least one member of the Committee shall be an “audit committee financial expert” under the rules and regulations of the SEC. A member who qualifies as an “audit committee financial expert” under the rules and regulations of the SEC is presumed to satisfy the requisite financial sophistication requirements under applicable securities exchange rules. No member of the Committee shall have participated

in the preparation of the financial statements of the Company or any of its subsidiaries at any time during the past three years.

3. Organization and Procedures

The members of the Committee shall be appointed by the Board, and each member shall serve until such member's successor is duly elected and qualified or until such member's earlier resignation, removal, retirement, disqualification or death. The members of the Committee may be removed, with or without cause, by action of the Board. If a Committee chairman is not designated by the Board, the members of the Committee shall designate a chairman by a majority vote. The chairman shall preside over meetings of the Committee and may call special meetings, in addition to those regularly scheduled, and will report to the Board the actions and recommendations of the Committee.

The Committee shall have the authority to establish its own rules and procedures consistent with the bylaws of the Company for notice and conduct of its meetings should the Committee, in its discretion, deem it desirable to do so. A majority of the whole Committee shall constitute a quorum for the transaction of business. The vote of a majority of the members of the Committee present at a meeting at which a quorum is present shall be the act of the Committee. Unless otherwise stated herein or established by the Committee, the Committee shall be governed by the same procedural rules, including rules regarding meetings, actions without meetings, notices and waivers of notice, as are applicable to the Board. The Committee shall maintain the minutes of meetings.

The Committee shall have the authority, in its sole discretion, to select, retain and obtain the advice of legal counsel or other advisers as it deems necessary to fulfill its duties and responsibilities under this Charter. The Committee shall set the compensation and oversee the work of any legal counsel or other adviser. The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to its legal counsel or other adviser as well as the Company's independent auditor. In discharging its responsibilities, the Committee shall have full access to any relevant records of the Company.

4. Authority and Responsibilities

To carry out such oversight, the Committee shall have the following authority and responsibilities (which it may vary, as appropriate, to the extent consistent with applicable laws and regulations):

A. Appointing and Retaining an Accounting Firm

- Appoint (while verifying the independence of), retain, compensate, evaluate, oversee and, when appropriate, terminate the independent auditor engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Committee.
- Pre-approve all auditing services and permitted non-audit services to be performed for the Company by its independent auditor, other than de minimis services provided that the requirements pertaining to de minimis exceptions for non-audit services described in Section 10A of the Securities Exchange Act of 1934, as amended, are otherwise satisfied. By this Charter, the Committee hereby delegates to the chairman of the Committee, acting singly, the authority to pre-approve any audit services if the need for consideration of a pre-approval request arises between regularly scheduled meetings. Any such approvals shall be presented to the Committee at its next scheduled meeting or as soon thereafter as is practicable.

B. Overseeing the Accounting Firm

- Review, at least annually, reports from the independent auditor regarding the independent auditor's responsibilities under Public Company Accounting Oversight Board ("*PCAOB*") standards.
- Review, evaluate and discuss, at least annually, formal written reports from the independent auditor regarding the auditor's independence, including a delineation of all relationships between the auditor and the Company and recommend to the Board actions to satisfy the Board of the independence of the auditor. Will actively engage in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact such firm's objectivity and independence and will take (or recommend that the Board take) appropriate action to oversee the independence of the independent registered public accounting firm.
- Review with the independent auditor (i) the independent auditor's audit plan scope, timing, staffing, locations, reliance upon management, internal auditors or others, including other independent public accounting firms (if applicable), and the general audit approach, and (ii) the nature and extent of specialized skill or knowledge needed to perform audit procedures or evaluate audit results related to significant risk.
- Review and discuss the responsibilities, budget and staffing of the

Company's internal audit function with management and, if appropriate, with the independent registered public accounting firm and/or any third-party service provider providing internal audit services to the Company.

- Obtain and review, at least annually, a report from the independent auditor describing (i) the independent auditor's internal quality control procedures and (ii) 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 governmental or professional authorities, within the preceding five (5) years, respecting one or more independent audits carried out by the independent auditor, and (iii) any steps taken to deal with any such issues.
- Annually evaluate the independent auditor's qualifications, performance and independence, including the review and evaluation of such auditor's lead partner, and consider the opinions of Management, the personnel responsible for the Company's internal audit function and the independent auditor while performing these responsibilities.
- Review and discuss with the independent auditor the written independence disclosure required by the applicable requirements of PCAOB.
- Review and discuss with the independent auditor on a periodic basis any other relationships or services (including permissible non-audit services) that may affect its objectivity and independence.
- Oversee the rotation of the independent auditor's lead partner having primary responsibility for the audit and other audit partners responsible for the audit as required by applicable laws and regulations.
- Conduct any investigation appropriate to fulfilling its responsibilities and have direct access to the independent auditor as well as anyone in the Company.
- Present the Committee's conclusions regarding the independent auditor to the full Board.
- Establish, or recommend to the Board, as the Committee deems necessary or appropriate, policies governing the Company's hiring of employees or former employees of the Company's independent auditor.

C. Overseeing Financial Reporting

- Review and discuss the quarterly financial statements, prior to the statements' filing or distribution, with Management and the independent auditor, including reviewing the Company's specific disclosures under the Management's Discussion and Analysis section of the Form 10-Q.
- Review and discuss the annual audited financial statements, prior to the statements' filing or distribution, with Management and the independent auditor, including reviewing the Company's specific disclosures under the Management's Discussion and Analysis section of the Form 10-K.
- Review disclosures made to the Committee by the Company's chief executive officer and chief financial officer during their certification process for the Form 10-K and each Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company's internal controls.
- Prepare and approve the audit committee report required to be included in the Company's annual proxy statement.
- Discuss the results of the quarterly review or annual audit, as applicable, with the independent auditor prior to releases of the quarterly and year-end earnings and other financial information regarding the Company's results of operations.
- Review with the independent registered public accounting firm (a) any audit problems or difficulties encountered by such firm in the course of the review or audit work, including any restrictions on the scope of its activities or on access to requested information, and any significant disagreements with management; and (b) management's responses to such matters. Without excluding other possibilities, the Committee may wish to review with the independent registered public accounting firm any accounting adjustments that were noted or proposed by such firm but were "passed" (as immaterial or otherwise); (c) any communications between the audit team and the independent registered public accounting firm's national office respecting auditing or accounting issues presented by the engagement; and (d) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company.
- Review, with Management and the independent auditor, filings with the SEC and other published documents containing the Company's financial statements and consider whether the information contained in the documents is consistent with the information contained in the financial statements.

D. Reviewing Accounting Principles, Policies and Processes

- Establish an appropriate control process for reviewing and approving the Company's internal transactions and accounting.
- Review and discuss, at least annually, with management and the independent auditor (i) critical accounting policies and practices of the Company, (ii) all material alternative accounting disclosures and treatments permissible under GAAP that have been discussed by the independent auditor and management, ramifications of the use of such alternative disclosures and treatments and the disclosure and treatment preferred by the independent auditor, and any changes in such disclosures and treatments, (iii) the anticipated application of significant accounting pronouncements that have been issued but are not yet effective, any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and any major issues as to the adequacy of internal controls and any special audit steps adopted in light of material control deficiencies; (iv) other material written communications between the independent auditor and Management, such as any management letter and any written representation requested from Management by the independent auditor, and (v) any other matters required to be communicated to the Committee by the independent auditor under professional standards, including any matters required to be communicated under the applicable requirements of the PCAOB.
- Review Management's assessment of the effectiveness of internal control over financial reporting as of the end of the most recent fiscal year and the independent auditor's opinion and report thereon.
- Review and discuss with Management and the independent auditor, prior to the release of earnings, earnings press releases, paying particular attention to any use of pro forma, adjusted or non-GAAP information, as well as any financial information and earnings guidance provided to analysts and rating agencies. The Committee's review and discussion in this regard may be general in nature (i.e., discussion of the types of information to be disclosed and the type of presentation to be made) and need not take place in advance of each earnings release or each instance in which the Company may provide earnings guidance.
- Discuss with Management the process for assessing and managing risks, including the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.
- Review with the Company's general counsel (or outside counsel if the Company does not have a general counsel) and the independent auditor, as appropriate, any legal matters that could have a significant impact on the organization's financial statements, the Company's compliance with applicable laws and regulations and inquiries received from regulators or government agencies and advise the Board of its findings.
- Regularly report to the Board and review with the full Board any issues that arise concerning: (i) the quality or integrity of the Company's financial statements; (ii)

the Company's compliance with legal or regulatory requirements; (iii) the performance and independence of the Company's independent auditor; or (iv) the performance of the internal audit function.

E. Other Responsibilities

- 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, internal accounting controls, auditing matters or related matters.
- Consider and review the Management, the independent auditor, and outside advisors or accountants as appropriate any correspondence with regulators or governmental agencies.
- Review and approve related party transactions, in accordance with the Company's policies with respect thereto.
- Review and discuss risks related to cybersecurity and the Company's controls and practices to manage cybersecurity risk. At least annually, the Committee shall discuss with Management significant risk exposures regarding cyber risks and the steps taken by Management to control them. At least quarterly and on an as needed basis, the Committee will discuss with Management the current cyber incidents.

The Committee also shall undertake such additional activities within the scope of its primary function as the Board or the Committee may from time to time determine or as may otherwise be required by applicable law or regulation, the Board or the Company's bylaws or charter.

The Committee shall report regularly to the Board, including: (i) with respect to 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 qualification, performance and independence of the Company's independent registered public accounting firm or the performance of the internal audit function; (ii) following meetings of the Committee; and (iii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The Committee shall provide such recommendations to the Board as the Committee may deem appropriate. The report to the Board may take the form of an oral report by the Chairperson or any other member of the Committee designated by the Committee to make such report.

The Committee shall review this Charter at least annually and recommend any proposed changes to the Board for approval. The Committee shall annually perform, or participate in, an evaluation of the performance of the Committee against the requirements of this Charter, the results of which shall be presented to the Board.

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Amended as of August 28, 2024