

**AMENDED AND RESTATED AUDIT COMMITTEE CHARTER  
OF THE BOARD OF DIRECTORS OF JOBY AVIATION, INC. (the “Company”)  
(As Amended and Restated March 29, 2024)**

**I. AUDIT COMMITTEE PURPOSE & AUTHORITY**

The purpose of the Audit Committee (the “Committee”) is to assist the Company’s Board of Directors (the “Board”) in its oversight of the:

- quality and integrity of the Company’s annual and quarterly financial statements, including its financial accounting principles and policies and internal controls over financial reporting;
- Company’s compliance with applicable legal and regulatory requirements;
- qualifications, independence and performance of the Company’s independent auditor; design, implementation and, eventually, the performance of the Company’s internal audit function; and
- preparation of the Audit Committee report as required by the Securities and Exchange Commission (“SEC”) to be included in the Company’s annual proxy statement.

The Committee's responsibilities are principally of an oversight nature. The Committee has the authority necessary to discharge its duties and responsibilities, including conducting or authorizing investigations into any matters within its scope of responsibilities. The Committee has the ability to retain, at the Company’s expense, special legal, accounting, or other consultants or experts it deems necessary in the performance of its duties. The Committee has full access to officers, employees or other advisors to assist in the performance of its duties and complete access to all books, records and facilities of the Company as necessary. The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent auditors for any work approved by the Committee, compensation to any outside legal, accounting or other advisors employed by the Committee, and for ordinary administrative expenses of the Committee that are necessary and appropriate for carrying out its duties.

**II. AUDIT COMMITTEE COMPOSITION AND MEETINGS**

The Board, after due consideration of the Nominating and Governance Committee, shall appoint the members of the Committee and designate its Chair. The Committee shall be comprised of at least three directors, each of whom shall meet the independence and expertise requirements of the New York Stock Exchange (“NYSE”), the SEC, and as determined by the Board. Each member of the Committee shall be financially literate, as determined by the Board, (or shall become financially literate within a reasonable period of time after appointment to the Committee). At least one member of the Committee will qualify as an "audit committee financial expert" as defined by the SEC. Committee members may not serve on more than two additional audit committees of other public companies without the approval of the Board.

The Committee shall meet at least once during each fiscal quarter, or more frequently as circumstances dictate, either in person or telephonically. The Chair of the Committee or a majority of the members of the Committee may also call a special meeting of the Committee. A majority of the members of the Committee present in person or telephonically shall constitute a quorum. A majority of the members present, at any meeting at which a quorum is present, may act on behalf of the Committee. Any action required or permitted to be taken at any meeting of the Committee may be taken without a meeting if all members of the Committee consent thereto in writing, or by electronic transmission.

The Committee may form subcommittees and may delegate authority to such subcommittees for any purpose deemed appropriate and not inconsistent with applicable law. The Committee shall periodically meet separately, in executive session, with members of management, internal audit, and the independent auditor.

### **III. AUDIT COMMITTEE RESPONSIBILITIES AND DUTIES**

The Responsibilities of the Committee include:

#### ***Oversight and Review of Financial Statements and Related Matters***

The Committee shall meet to review and discuss, as determined to be appropriate, with management, internal auditors and the independent auditor;

1. The annual audited financial statements, including the “Management’s Discussion and Analysis of Financial Condition and Results of Operations” and recommend to the Board whether the audited annual financial statements should be included in the Company’s annual report on Form 10-K;
2. The quarterly unaudited financial statements, including the “Management’s Discussion and Analysis of Financial Condition and Results of Operations”;
3. Other SEC filings, including the annual proxy statement as the Committee may deem necessary or appropriate;
4. Earnings press releases and corporate policies with respect thereto, as well as financial information and earnings guidance provided to analysts and rating agencies;
5. The process for the CEO and CFO quarterly and annual certifications of financial statements and any disclosures made to the Committee by the Company’s CEO or CFO during the certification process about significant deficiencies or material weaknesses in the design or operation of internal controls and any fraud involving management or other employees who have a significant role in the Company’s internal controls.
6. Significant financial reporting issues and judgments made by management in connection with the preparation of the Company’s financial statements;
7. The Company’s significant financial accounting policies and practices, including any principles of accounting proposed or promulgated by regulatory authorities, and any significant issues or changes regarding the Company’s accounting principles and financial statement presentation;
8. Any material financial or non-financial arrangements that do not appear on the financial statements of the Company;
9. Matters required to be communicated by the independent auditor in accordance with applicable auditing standards and the SEC regulations related to the conduct of the audit;
10. The results of the audit or reviews conducted by the independent auditor, which should include a review of any audit problems or difficulties encountered by the independent auditor, in the course of the audit work, and management’s response, including any restrictions on the scope of activities or access to required personnel or information, and any disagreement with management;
11. Any critical accounting matters (“CAM”) and related CAM disclosures to be included in the independent auditor’s report; and
12. Use of non-GAAP financial measures in the Company’s earnings materials, public filings, and other disclosures.

In addition, the Committee shall:

13. Review for potential conflicts of interest and oversight of all related party transactions required to be disclosed pursuant to SEC rules and regulations and as required by the Company’s Related

Person Transaction Policies and Procedures, and prohibition of such transactions if, in the Committee's judgment, a transaction is not in the interest of the Company and its stockholders; and

14. Discuss with management whether all appropriate disclosures of related party transactions have been made.

### ***Oversight of the Independent Auditor and the Audit Process***

The Committee shall:

1. Have the sole authority and responsibility to select, retain, set the compensation of, evaluate and, if appropriate, terminate the Company's independent auditor. The Committee shall be directly responsible, in its capacity as a Committee of the Board, for the oversight and evaluation of performance of the work of the independent auditor who shall report directly to the Committee. The Company's stockholders will be asked to ratify the appointment of the independent auditors at the annual meeting. If the Company's stockholders do not ratify the appointment, the Committee will consider the results of the stockholder vote and determine whether to select a different independent auditor;
2. Review and evaluate the independence, competence, integrity, expertise and performance of the independent auditor, including the lead partner, and will ensure the regular rotation of audit partners as required. The Committee will annually consider whether to retain or appoint a new independent auditor;
3. Approve in advance all audit engagement fees and the terms of all audit services to be provided by the independent auditor. The Committee shall establish policies and procedures for the engagement of the independent auditor to provide permissible non-audit services, which shall include pre-approval of such services. The Committee delegates to its Chair authority to approve permitted services, provided that the Chair reports any such decisions to the Committee at its next scheduled meeting;
4. At least annually, obtain and review a written report from the independent auditor describing any relationships between the auditor and the Company and any other relationships that may adversely affect the auditor's independence, consider the independence of the independent auditor, and otherwise take appropriate action to satisfy itself of the independence of the auditor, including considering whether the provision of non-audit services by the independent auditor is compatible with the auditor's independence;
5. Establish clear policies for the hiring by the Company of employees or former employees of the independent auditor;
6. At least annually, review the independent auditor's proposed audit scope and plan; and
7. At least annually, obtain and review a report by the independent auditor describing the firm's internal quality-control procedures; any material issues raised by its most recent quality-control review or peer review; and any inquiry or investigation by governmental or professional authorities respecting any of its audits within the past five years, together with any steps taken to deal with any such issues.

### ***Oversight of the Internal Audit Function***

The Committee shall:

1. Select, monitor, evaluate, and if necessary, replace the leader of the of the Company's internal audit function;
2. Review and approve with management and the leader of the Company's internal audit function the internal audit charter, scope, responsibilities, plans, budget, staffing and organizational structure; and
3. Review significant reports prepared by the internal audit function regarding the results of internal audits and the investigations of allegations of thefts, fraud, embezzlement or other matters and periodically meet with the head of the internal audit function without management present (at least annually).

### ***Oversight of Compliance and Legal Matters***

The Committee shall:

1. On at least an annual basis, review with the Company's counsel, 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 governmental agencies. The Committee shall receive any corporate attorney's reports of evidence of a material violation of securities laws by the Company or breaches of fiduciary duty to the Company. The Company's chief legal counsel shall have direct authority to report and is authorized and directed to promptly communicate to the Committee or the Board, any actual and alleged violations of the Company's Code of Business Conduct and Ethics, including any significant criminal or potential criminal conduct.
2. Establish procedures for the receipt, retention, resolution and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for employees to make confidential and anonymous submissions of concerns regarding questionable accounting or auditing matters.
3. Review, evaluate and, if appropriate, recommend to the Board approval of any contemplated waiver of a provision of the Company's Code of Business Conduct and Ethics involving directors and executive officers.

### ***Oversight of Internal Controls and Risk***

The Committee shall;

1. Periodically review the Company's major financial, accounting, privacy and information technology and security risk exposures and related policies and practices to assess and control such exposure, assist the Board in fulfilling its oversight responsibilities regarding the Company's financial, accounting, privacy and information technology and security policies and processes with respect to risk assessment and risk management.
2. Periodically review and discuss with management and the independent auditors the adequacy and effectiveness of the Company's disclosure controls and procedures and the Company's internal controls, and significant changes in internal controls. The Committee is also responsible to review and discuss with the independent auditor any material control weaknesses or deficiencies, provide oversight of remediation actions and review management's and the independent auditor's conclusions regarding remediation efforts.

3. Review management's assessment of the effectiveness of internal control over annual and interim financial reporting;
4. Oversee the scope of the internal auditor's and independent auditor's review of internal control over financial reporting, and obtain and review the independent auditor's report on management's assessment and the effectiveness of internal control over financial reporting, including significant findings and recommendations, together with management responses; and
5. Review any required disclosures regarding the Company's internal controls over financial reporting.

### ***Reporting***

The Committee shall:

1. Regularly report to the Board about Committee activities and related recommendations, including of the independent auditor and the performance of the internal audit function, and maintain minutes or other records of Committee meetings and activities; and
2. Prepare the required Committee report to the Company's shareholders for inclusion in the Company's annual proxy statement.

### ***Other Committee Responsibilities***

The Committee shall:

1. At least annually, review and assess the adequacy of this Charter and recommend any proposed changes to the Board; and
2. Assess annually the Committee's performance of the duties specified in this Charter and report its findings to the Board.