

CHARTER OF THE AUDIT COMMITTEE
PURSUIT ATTRACTIONS AND HOSPITALITY, INC.
Amended September 30, 2025

Purpose

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Pursuit Attractions and Hospitality, Inc. (the “Company”) is to assist the Board in its oversight of (1) the integrity of the Company’s financial statements, (2) the independent auditor’s qualifications, performance, and independence, (3) the performance of the Company’s internal audit function, (4) the Company’s compliance with legal and regulatory requirements, and (5) the Company’s business conduct or ethics policies, including compliance with the Company’s Code of Ethics.

In addition to the powers and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities delegated to it by the Board from time to time consistent with the Company’s bylaws, this Charter, the rules and regulations of the New York Stock Exchange (the “NYSE”) and applicable law.

Committee Membership

The Committee shall consist of no fewer than three members. The members of the Committee shall meet the independence and experience requirements, including financial literacy, of the NYSE, Section 10A-3 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations of the Securities and Exchange Commission (the “Commission”). At least one member of the Committee shall be an “audit committee financial expert” as defined by the Commission. The Board in its business judgment shall make such determinations with respect to the members of the Committee as are required by law or stock exchange regulation.

The members of the Committee shall be appointed by the Board on the recommendation of the Corporate Governance and Nominating Committee of the Board. Committee members may be removed from the Committee by the Board. Unless a Chair is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership.

Meetings, Procedure and Authority

The Committee shall meet as often as it determines appropriate to perform its duties and responsibilities under this charter, but not less frequently than four times per year. The chair of the Committee will preside at each meeting of the Committee. The Chair is responsible for the leadership of the Committee, including working with management to schedule meetings, prepare agendas, and ensure materials are distributed in advance of the meetings. Minutes shall be prepared for each meeting and reviewed by all Committee members.

The Committee shall meet periodically with management (including the chief financial officer and chief accounting officer), the internal auditor, the independent auditor, and itself in separate executive sessions and shall engage in separate interaction with such persons from time to time as the members of the Committee deem appropriate to fulfill its duties. The Committee may request any officer or employee of the Company or the Company’s outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or

consultants to, the Committee. The Committee is authorized to conduct or originate investigations into matters within the Committee's scope of responsibilities.

The Committee shall have the authority, to the extent it deems necessary or appropriate, to retain independent legal, accounting or other advisors. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee, and for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee may form and delegate authority to subcommittees consisting of one or more members when appropriate. The Chair shall have the delegated authority to act on behalf of the Committee (a) in connection with the negotiation and execution of engagement letters of the independent auditor, legal counsel or other advisers to be retained by the Committee and (b) as may otherwise be determined by the Committee. In addition, unless otherwise provided by the Committee, the Chair (provided such Chair is independent) is authorized to pre-approve any audit and permitted non-audit services as necessary. Such pre-approvals made by the Chair shall be presented to full Committee at its next scheduled meeting.

The Committee is not responsible for certifying the Company's financial statements or endorsing the independent auditor's report. The fundamental responsibility for the Company's financial statements and disclosures rests with management, while the independent auditor is responsible for conducting the annual audit in accordance with the standards of the Public Company Accounting Oversight Board ("PCAOB").

Duties and Responsibilities

Oversight of the Company's Relationship with the Independent Auditor

1. *Appointment and Oversight.* The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Committee. The Committee shall at least annually review with the independent auditor and management the fee estimate for the independent auditor's annual service plan. The Committee, or the Chair of the Committee, shall pre-approve any audit and non-audit service provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under Commission rules.

2. *Annual Report on Quality Control and Independence.* The Committee shall obtain and review a report from the independent auditor at least annually regarding (a) the independent auditor's internal quality-control procedures, (b) any material issues raised by the most recent internal quality-control review, or peer review, of the firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years respecting one or more independent audits carried out by the firm, or by any PCAOB review of the firm, and any steps taken to deal with any such issues, and (c) all relationships between the independent auditor and the Company in order to assess the independent auditor's independence.

3. *Evaluation of Independent Auditor.* The Committee shall evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditor. This evaluation should include the review and evaluation of the lead partner of the independent auditor. The Committee shall present its conclusions with respect to the independent auditor to the Board.

4. *Audit Partner Rotation.* The Committee will monitor the rotation of the audit partners and other engagement team members to the extent required by law and will consider whether, in order to assure continuing auditor independence, there should be a regular rotation of auditors.

5. *Hiring of Independent Auditor Employees.* The Committee will establish policies for the Company's hiring of employees or former employees of the independent auditor.

Financial Statement and Disclosure Matters

6. *Annual Report on Form 10-K.* The Committee will review and discuss with management and the independent auditor the annual audited financial statements, including disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited financial statements should be included in the Company's Form 10-K.

7. *Annual Audit Results.* The Committee will review with management and the independent auditor the results of the annual audit, a draft of the independent auditor's report and the matters required to be communicated to the Committee by the independent auditor under applicable standards adopted by the PCAOB and approved by the Commission from time to time, including any critical audit matters. In addition, the Committee will review and discuss with management and the independent auditor (a) all critical accounting policies and practices to be used in the annual audit, (b) all alternative treatments of financial information within U.S. generally accepted accounting principles ("GAAP") for material items that have been discussed with management, ramifications of the use of such alternative disclosures and treatments on the Company's financial statements, and the treatment preferred by the independent auditor and (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

8. *Audit Committee Report.* The Committee will provide the Company with the report of the Committee with respect to the audited financial statements for inclusion in each of the Company's annual proxy statements.

9. *Quarterly Reports on Form 10-Q.* The Committee will review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of its Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements and disclosures made in "Management's Discussion and Analysis of Financial Condition and Results of Operations."

10. *Accounting Principles and Policies.* The Committee will review and discuss with management and the independent auditor, as appropriate, significant issues that arise regarding accounting principles and financial statement presentation, including any significant changes in the Company's selection or application of accounting principles, significant regulatory or accounting initiatives or developments, as well as off-balance sheet structures,

that may have a material impact on the Company's financial statements. The Committee will discuss with the independent auditor its views on the Company's accounting principles and the underlying management estimates for significant accruals and reserves reflected in the Company's financial statements.

11. *National Office Communications.* The Committee will discuss with the independent auditor, as appropriate, any communications between the audit team and the independent auditor's national office with respect to auditing or accounting issues presented by the engagement.

12. *Internal Control over Financial Reporting and Disclosure Controls and Procedures.* The Committee shall review and discuss with management, the internal auditor, if applicable, and the independent auditor the adequacy and effectiveness of the Company's internal controls over financial reporting and disclosure controls and procedures, including (i) management's quarterly certification process of the Company's disclosure controls and procedures, (ii) any significant deficiencies or material weaknesses in the design or operation of internal control over financial reporting and any special audit steps adopted in light of material control deficiencies, (iii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control, (iv) management's annual assessment of the effectiveness of the Company's internal control over financial reporting and (v) the independent auditor's annual attestation of the Company's internal control over financial reporting.

13. *Earnings Press Releases.* The Committee will discuss with management and the independent auditor, as appropriate, the Company's earnings press releases, including the use of "pro forma," "adjusted" or non-GAAP information, and discuss with management the Company's financial information and earnings guidance provided to analysts and rating agencies. Such discussion may be done generally (consisting of discussing the types of information to be disclosed and the types of presentations to be made).

14. *Disagreements Between Auditor and Management; Management Cooperation.* The Committee will review with management and the independent auditor any disagreements between management and the independent auditor, whether or not resolved, regarding financial reporting, accounting practices or policies or other matters and management's response, if any, and will resolve any conflicts or disagreements regarding financial reporting. The Committee will review with the independent auditor any audit problems or difficulties encountered in the course of the audit work.

Oversight of the Company's Internal Audit Function

15. *Internal Audit Function.* The Committee will oversee the Company's internal audit function, which may be outsourced to a third-party service provider. As part of this oversight responsibility, the Committee will review and discuss with management and, if appropriate, the independent auditor the responsibilities, budget and staffing of the Company's internal audit function. In addition, the Committee will review any significant reports prepared by the Company's internal auditor (or other personnel or service providers responsible for the internal audit function), as well as management's responses.

Legal, Regulatory and Ethical Oversight

16. *Risk Assessment and Management.* The Committee will discuss with management and, as appropriate, the independent auditor, the Company's guidelines and policies with respect

to risk assessment and risk management, including the Company's major financial and fraud risk exposures and the steps taken by management to monitor and control these exposures.

17. *Cybersecurity.* The Committee will periodically review and discuss with management material risks relating to data privacy, technology, and information security, including cybersecurity, threats and back-up of information systems and the Company's strategies and processes for assessing, identifying, and managing such risks, as well as the Company's internal controls and disclosure controls and procedures relating to cybersecurity incidents.

18. *Compliance.* The Committee will review management's system to monitor compliance with the Company's programs and policies designed to ensure adherence to applicable laws, as well as to its Code of Ethics. The Committee will also review with management and with the independent auditor the status of the Company's (including its subsidiaries) conformity with applicable legal requirements and the Company's compliance program.

19. *Complaint Procedures.* The Committee will establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters. The Committee will review and investigate any matters pertaining to the integrity of management, including conflicts of interest, or adherence to standards of business conduct as required in the policies of the Company.

20. *Correspondence with Regulators/Review of Certain Legal Matters.* The Committee will consider and review with management, the independent auditor, outside counsel, as appropriate, and/or other consultants and advisors as the Committee deems appropriate, any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies, as well as any other legal matters that have been brought to the Committee's attention and that could have a significant impact on the Company's financial statements.

21. *Related Person Transactions.* The Committee will develop and oversee policies and procedures for the review, approval and/or ratification of all transactions between the Company and any Related Person that are required to be disclosed pursuant to Item 404(a) of Regulation S-K ("Item 404(a)" and each such transaction, a "Related Person Transaction"). "Related Person" shall have the meaning given to such term in Item 404(a), as amended from time to time. Unless otherwise approved or ratified pursuant to the foregoing policies and procedures, the Committee will review, approve or ratify and oversee all Related Person Transactions. The Committee will discuss with the independent auditor its evaluation of the Company's identification of, accounting for, and disclosure of its relationship with related parties as set forth under the standards of the PCAOB.

Other Matters

22. *Reports to the Board of Directors.* The Committee shall report regularly to the Board regarding the activities of the Committee.

23. *Committee Self-Evaluation.* The Committee shall at least annually perform an evaluation of the performance of the Committee.

24. *Tax Matters.* The Committee shall review with management tax matters, uncertain tax

positions, risks and opportunities associated with tax.

25. Review of this Charter. The Committee shall periodically review and reassess this Charter and submit any recommended changes to the Board for its consideration.