VIVID SEATS INC. COMPENSATION COMMITTEE CHARTER

(As of August 1, 2024)

I. Purpose

The purpose of the Compensation Committee (the "Committee") of the Board of Directors (the "Board") of Vivid Seats Inc. (the "Company") is to oversee the discharge of the responsibilities relating to compensation of the Company's executive officers and directors.

II. Composition

The Committee must consist of at least two directors, each of whom must satisfy the independence requirements of the Nasdaq Stock Market LLC (the "**Nasdaq**"), including any such requirements specific to compensation committee membership, subject to any available exceptions, and meet all other eliqibility requirements of applicable laws.

Committee members are appointed to and may be removed from the Committee, with or without cause, 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.

III. Meetings, Procedures and Authority

The Committee will meet as often as it deems necessary or advisable in order to perform its responsibilities.

The Committee has the authority to establish its own rules and procedures for the notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company's bylaws that are applicable to the Committee. The Committee will maintain written minutes of its meetings, which will be filed with the meeting minutes of the Board.

The Committee may, in its sole discretion, retain or obtain advice from any compensation consultant, legal counsel or other adviser (independent or otherwise) that the Committee believes to be necessary or appropriate, *provided* that, preceding any such retention or advice, the Committee must take into consideration the applicable factors under Nasdaq and Securities and Exchange Commission ("**SEC**") rules. The Committee will be directly responsible for the appointment, compensation and oversight of any adviser it retains. The Company must provide for appropriate funding, as determined by the Committee, for the payment of reasonable compensation to any adviser retained by the Committee.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's bylaws and applicable Nasdaq and SEC rules.

The Committee has the authority to conduct or authorize investigations into any matters within the scope of its duties and responsibilities as it deems appropriate, including the authority to request any employee or adviser of the Company to meet with the Committee or any adviser engaged by the Committee.

IV. Duties and Responsibilities

1. Executive Officer Compensation. The Committee will review and set or make recommendations to the Board regarding (a) the compensation of the Company's Chief Executive Officer and

other executive officers (as defined in Rule 3b-7 under the Securities Exchange Act of 1934, as amended (the "Exchange Act")) and (b) any employment or post-employment arrangement with any such executive officer as the Committee may determine in its discretion. The Chief Executive Officer may not be present during voting or deliberations on his or her compensation.

- 2. *Director Compensation*. The Committee will review and make recommendations to the Board regarding director compensation.
- 3. Incentive and Equity Compensation. The Committee will review, modify and administer or make recommendations to the Board regarding the Company's (a) incentive compensation and equity-based plans and arrangements and (b) equity-based awards, including those granted pursuant to such plans and arrangements, subject to the terms of such plans and the Committee's ability to delegate such authority pursuant to this Charter.
- 4. Compensation Discussion and Analysis. To the extent that the Company is required to include a "Compensation Discussion and Analysis" ("CD&A") in its Annual Report on Form 10-K or annual proxy statement, the Committee will review and discuss with management the Company's CD&A and will consider whether it will recommend to the Board that the Company's CD&A be included in the appropriate filing.
- 5. Compensation Committee Report. The Committee will prepare the annual "Compensation Committee Report," to the extent that it is required to be included in the Company's Annual Report on Form 10-K or annual proxy statement.
- 6. Risk Assessment. To the extent that it is required to be addressed in the Company's Annual Report on Form 10-K or annual proxy statement, the Committee will consider whether risks arising from the Company's compensation policies and practices for its employees, including non-executive officers, are reasonably likely to have a material adverse effect on the Company, and will review and discuss with management any required disclosure related thereto.
- 7. Compensation Proposals. The Committee will make recommendations to the Board regarding any compensation-related proposal to be considered at a meeting of the Company's stockholders (including any applicable advisory votes on executive compensation and the frequency thereof) and review and consider the results of any such stockholder vote.
- 8. Compensation Recovery. To the extent that such duties are not exercised by the Board, the Committee will review, modify, administer and enforce a policy or policies for the recovery of erroneously awarded compensation, including a policy that complies with applicable Nasdaq and SEC rules, and oversee any required disclosure related thereto.
- 9. Reports to the Board of Directors. The Committee will report regularly to the Board regarding the activities of the Committee.
- 10. Committee Self-Evaluation. The Committee will periodically perform an evaluation of the performance of the Committee.
- 11. Review of this Charter. The Committee will annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee has the authority to delegate any or all of its responsibilities to a subcommittee of the Committee. If and when appropriate to satisfy the requirements of Section 16b-3 of the Exchange Act, any such subcommittee shall be composed solely of two or more Committee members that have been determined to be "Non-Employee Directors" within the meaning of Rule 16b-3 under the Exchange Act.

To the extent permitted by applicable law, the Company's bylaws and the applicable equity-based plan, the Committee also may delegate to one or more executive officers of the Company the authority to grant, and to make determinations and administer the plan with respect to, equity-based awards under the plan to employees and consultants of the Company who are not officers (as defined in Rule 16a-1(f) under the Exchange Act) or directors of the Company.

VI. Stockholders' Agreement

For so long as the Stockholders' Agreement, dated October 18, 2021, among the Company, Hoya Topco, LLC and Horizon Sponsor, LLC is in effect, this Charter will be interpreted to be consistent with such agreement.

* * * * *