

VIVID SEATS INC.
AUDIT COMMITTEE CHARTER
(As of February 29, 2024)

I. Purpose

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Vivid Seats Inc. (the “**Company**”) is to oversee the Company’s accounting and financial reporting processes and the audits of the Company’s financial statements.

The Committee’s responsibilities are limited to oversight. Management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles in the United States (“**GAAP**”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The registered public accounting firm engaged as the Company’s independent outside auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services (the “**independent auditor**”) is responsible for auditing and reviewing those financial statements.

Each member of the Committee is entitled to rely on the integrity of management and the other professionals and experts from whom the Committee receives information and, absent actual knowledge to the contrary, the accuracy of the information provided to the Committee by such persons.

II. Composition

The Committee must consist of at least three directors, subject to any available exception. Each member of the Committee must satisfy the independence requirements of the Nasdaq Stock Market LLC (“**Nasdaq**”) and the more rigorous independence requirements applicable to audit committee members issued by the Securities and Exchange Commission (the “**SEC**”), subject to any available exception. Each member of the Committee must be able to read and understand fundamental financial statements. At least one member of the Committee must be an “audit committee financial expert” (as defined under SEC rules).

Members of the Committee 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; *provided* that the Committee must meet at least once during each fiscal quarter.

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 independent counsel, expert or advisor that the Committee believes to be necessary or appropriate. The Company must provide for appropriate funding, as determined by the Committee, for the payment of (i) compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, (ii) compensation to any advisor employed by the Committee and (iii)

ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

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 advisor of the Company to meet with the Committee or any adviser engaged by the Committee.

IV. Duties and Responsibilities

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee is responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services, and the independent auditor and each such other firm will report directly to the Committee. The Committee (or its Chair) will pre-approve any audit and permissible non-audit service provided to the Company by the independent auditor, unless such service is entered into pursuant to appropriate pre-approval policies established by the Committee or falls within available exceptions under SEC rules; *provided* that any pre-approval decision made by the Chair of the Committee will be presented to the full Committee at its next scheduled meeting.
2. *Communications Regarding Independence.* Prior to engaging any prospective independent auditor and at least annually, the Committee will (i) ensure that such auditor prepares and delivers a written statement delineating all relationships between such auditor and the Company, (ii) actively engage in a dialogue with such auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact such auditor's objectivity and independence and (iii) if the Committee determines that further inquiry is advisable, take appropriate action in response to such auditor's written statement to satisfy itself of such auditor's independence.

Annual Audit and Internal Control Matters

3. *Audit Problems.* The Committee will discuss with the independent auditor any audit problems or difficulties (including any restrictions on the scope of the independent auditor's activities or access to required records, data and information) and management's response thereto.
4. *Review of Annual Reports on Form 10-K.* The Committee will (a) review and discuss with management and the independent auditor the Company's annual audited financial statements and the disclosures in the Company's Annual Report on Form 10-K under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations," and (b) recommend whether such financial statements should be included in such Annual Report on Form 10-K.

5. *Annual Audit Results.* The Committee will review and discuss with management and the independent auditor the results of the annual audit, a draft of the independent auditor's audit report and the matters required to be communicated to the Committee by the independent auditor under applicable Public Company Accounting Oversight Board ("**PCAOB**") standards.
6. *Internal Control over Financial Reporting.* The Committee will discuss and review with management and the independent auditor, as appropriate, the scope, adequacy and effectiveness of the Company's internal control over financial reporting and any special audit steps adopted in the event of material control deficiencies.
7. *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.

Quarterly Financial Statements

8. *Review of Quarterly Reports on Form 10-Q.* The Committee will review and discuss with management and the independent auditor the Company's quarterly financial statements and the disclosures in the Company's Quarterly Report on Form 10-Q under the heading "Management's Discussion and Analysis of Financial Condition and Results of Operations."

Other Duties and Responsibilities

9. *Review of Earnings Releases.* The Committee will review and discuss the Company's earnings press releases, which discussions may be general discussions of the type of information to be disclosed and the type of presentation to be made.
10. *Risk Assessment and Risk Management.* The Committee will discuss the Company's policies with respect to risk assessment and risk management, including the steps taken by management to monitor and control the Company's major financial risk exposures.
11. *Cybersecurity.* The Committee will periodically review and discuss with management material risks relating to data privacy, technology, information security and cybersecurity and the Company's processes for assessing, identifying and managing such risks.
12. *Insurance Programs.* The Committee will periodically review and discuss with management the suitability and sufficiency of the Company's insurance programs, including, but not limited to, directors' and officers' liability insurance and cybersecurity insurance.
13. *Investment Activities.* The Committee will periodically review and discuss with management the Company's policies and practices relating to the investment of cash reserves and hedging activities.
14. *Hiring of Independent Auditor Employees.* The Committee will set clear policies with respect to the hiring of employees or former employees of the independent auditor.
15. *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 for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

16. *Review of Related Person Transactions.* The Committee will review all related person transactions (as defined in Item 404 of Regulation S-K) on an ongoing basis, and all such transactions will be approved by the Committee in accordance with the Company's Related Person Transaction Policy and Procedures.
17. *Review of Code of Business Conduct and Ethics.* The Committee will periodically consider and discuss with management and the independent auditor the Company's Code of Business Conduct and Ethics (the "**Code**") and the procedures in place to enforce the Code. The Committee will also consider, discuss and, as appropriate, grant requested waivers from the Code brought to the attention of the Committee, though the Committee may defer any decision with respect to any waiver to the Board.
18. *Reports to the Board of Directors.* The Committee will report regularly to the Board regarding the activities of the Committee.
19. *Committee Self-Evaluation.* The Committee will periodically perform an evaluation of the performance of the Committee.
20. *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 may delegate any or all of its responsibilities to a subcommittee of the Committee.

VI. Stockholders' Agreement

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

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