

**VIAINT TECHNOLOGY INC.**

**CHARTER OF THE  
AUDIT COMMITTEE OF THE  
BOARD OF DIRECTORS**

**AMENDED AND RESTATED ON AUGUST 2, 2024**

1. Members. The Board of Directors (the “**Board**”) of Viant Technology Inc., a Delaware corporation (the “**Company**”), appoints an Audit Committee (the “**Audit Committee**”) of at least three members of the Board, subject to any available exception. To the extent required by Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “**Exchange Act**”), and the rules of The Nasdaq Stock Market LLC (“**Nasdaq**”), and subject to any available exception, the Audit Committee shall consist entirely of “independent directors” as defined in Nasdaq Listing Rule 5605(a)(2) that satisfy the additional independence requirements applicable to audit committees pursuant to Rule 10A-3 under the Exchange Act (“**Independent Directors**”) and meet such other qualifications as are established by the Board from time to time, in each case as determined by the Board. The Board shall designate one member of the Audit Committee as Chairperson. Members of the Audit Committee shall be appointed by the Board and may be removed by the Board in its discretion. Vacancies occurring on the Audit Committee shall be filled by the Board.

Each member of the Audit Committee must be financially literate in accordance with applicable Nasdaq rules and regulations and able to understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement, in each case as determined by the Board. At least one member of the Audit Committee must have accounting or related financial management expertise, as determined by the Board. In addition, at least one member of the Audit Committee must be an “audit committee financial expert,” as determined by the Board in accordance with Securities and Exchange Commission (“**SEC**”) rules. No member of the Audit Committee may have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. A subsequent determination that any member of the Audit Committee does not qualify as an Independent Director, as financially literate in accordance with applicable Nasdaq rules and regulations, or as an “audit committee financial expert” will not invalidate any previous actions by the Audit Committee except to the extent required by law or determined appropriate to satisfy regulatory standards.

2. Purpose, Duties, and Responsibilities. The purpose of the Audit Committee, at a minimum, must be to:

- represent and assist the Board in discharging its oversight responsibility relating to:  
(a) the accounting and financial reporting processes of the Company and its subsidiaries, including the audits of the Company’s financial statements and the quality and integrity of the Company’s financial statements and reports; (b) the Company’s compliance with legal and regulatory requirements; (c) the qualifications, independence and performance of the registered public accounting firm or firms engaged as the Company’s independent outside auditors for the

purpose of preparing or issuing an audit report or performing audit, review or attest services (the “*Auditors*”); and (d) the performance of the Company’s systems of internal control over financial reporting and the internal audit function; and

- oversee preparation of the report required by the rules of the SEC to be included in the Company’s annual proxy statement.

Among its specific duties and responsibilities, the Audit Committee will:

- (a) Be directly responsible, in its capacity as a committee of the Board, for the appointment, compensation, retention and oversight of the work of the Auditors. In this regard, the Audit Committee will assess the qualifications of, appoint and retain, compensate, evaluate, and terminate when appropriate, the Auditors, who will report directly to the Audit Committee.
- (b) Obtain and review, at least annually, a report by the Auditors describing: (i) the Auditors’ internal quality-control procedures; (ii) any material issues raised by the most recent internal quality-control review, or peer review, or by any inquiry or investigation by governmental or professional authorities (including the Public Company Accounting Oversight Board (“*PCAOB*”)), within the preceding five years, respecting one or more independent audits carried out by the Auditors, and any steps taken to deal with any such issues; and (iii) all relationships between the Auditors and the Company consistent with the applicable requirements of the PCAOB (to assess the Auditors’ independence).
- (c) Approve in advance engagements of the Auditors, prior to commencement of such engagements, to perform all proposed (i) audit, review and attest services, including the scope of and plans for the audit, the adequacy of staffing, the compensation to be paid, at the Company’s expense, to the Auditors and the negotiation and execution, on behalf of the Company, of the Auditors’ engagement letters and (ii) permissible non-audit services, including the scope of the service and the compensation to be paid therefor, at the Company’s expense, and establish policies and procedures for the pre-approval of audit and permissible non-audit services to be provided by the Auditors, consistent with applicable laws and rules. The Audit Committee has the ultimate authority to approve all audit engagement fees and terms, with the costs of all engagements to be borne by the Company. The Audit Committee may consult with management regarding the pre-approval of audit and non-audit services, but shall not delegate these responsibilities to management.
- (d) At least annually, consider the independence of the Auditors and, consistent with rules of the PCAOB, obtain and review a report by the Auditors describing any relationships between the Auditors, or their affiliates, and the Company, or individuals in financial reporting oversight roles at the Company, that may reasonably be thought to bear on the Auditors’ independence and discuss with the Auditors the potential effects of any such relationships on independence as well as any compensation or services that could affect the Auditors’ objectivity and independence, and to assess and otherwise take appropriate action to oversee the independence of the Auditors.

- (e) Review and discuss with the Auditors the matters required to be discussed by the Auditors under Auditing Standard No. 1301, as adopted by the PCAOB and amended from time to time, including any problems or difficulties the Auditors encountered in the course of its audit work and management's response.
- (f) Review and discuss with management and the Auditors (i) the scope and timing of the annual audit of the Company's financial statements; (ii) the Company's annual audited and quarterly unaudited financial statements (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the Auditors' reports related to the financial statements); (iii) any significant disagreements between management and the Auditors, including the nature and extent of any accounting adjustments that were noted or proposed by the Auditors but were passed on by management and any significant communications between the audit team and the Auditor's national office respecting auditing or accounting issues presented by the engagement; (iv) all critical accounting policies and practices to be used by the Company and such other accounting policies of the Company as are deemed appropriate for review by the Audit Committee; (v) any significant changes in the Company's selection or application of accounting principles; (vi) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements; (vii) any matters arising from the audit of the Company's financial statements that are expected to constitute "critical audit matters" as defined by the PCAOB auditing standards; (viii) other material written communications between the Auditors and management, such as any management letter or schedule of unadjusted differences; and (ix) other matters required to be communicated to the Audit Committee under generally accepted auditing standards and other legal or regulatory requirements, including any matters required to be communicated under applicable requirements of the PCAOB.
- (g) Recommend to the Board based on the review and discussion described in paragraphs (b) and (d) - (f) above and paragraphs (h) - (j) below, whether the annual financial statements should be included in the Company's Annual Report on Form 10-K.
- (h) Receive reports from the Auditors and management regarding, and review and discuss the scope, adequacy and effectiveness of, the Company's internal controls, including (i) any changes, significant deficiencies and material weaknesses in internal controls and significant changes in internal controls reported to the Audit Committee by the Auditors or management; and (ii) any fraud, whether or not material, that involves management or other Company employees who have a significant role in the Company's internal controls.
- (i) Receive reports from management regarding, and review and discuss the adequacy and effectiveness of, the Company's disclosure controls and procedures.
- (j) Review and discuss with the Auditors: (i) the internal audit plan and the adequacy of internal audit resources; and (ii) the results of the internal audit program.

- (k) Annually review and discuss the design, performance and effectiveness of the Company's internal audit function and review any significant reports, results and findings by internal audit.
- (l) Approve the appointment, and dismissal when appropriate, of any principal internal auditor, and the compensation of any principal internal auditor.
- (m) Review and discuss earnings press releases and corporate practices with respect to earnings press releases and financial information and earnings guidance provided to analysts and ratings agencies.
- (n) Review and discuss the Company's practices with respect to risk assessment and risk management, and risks related to financial, legal, accounting, compliance, investment and tax matters, including the Company's financial statements and financial reporting processes, compliance with applicable law (including U.S. federal securities laws and other legal and regulatory requirements), and information technology and cybersecurity.
- (o) Oversee the Company's compliance program with respect to ethical, legal and regulatory requirements and discuss with management any reports regarding compliance with applicable laws, regulations and internal compliance programs, including the Company's code(s) of conduct (and any waivers of compliance therefrom), insider trading policy, review and oversight of related person transactions (in accordance with applicable Nasdaq rules and regulations) or other transactions that may involve a conflict of interest of Board members or the taking of a corporate opportunity, and the Company's policies and procedures for monitoring compliance, and recommend any proposed changes to such policies and procedures to the Board for approval; and at least annually, meet to review the implementation and effectiveness of the Company's compliance program with the Company's Chief Legal Officer or General Counsel, or in the absence of a Chief Legal Officer or General Counsel, the Chief Financial Officer, who shall have the authority to communicate directly to the Audit Committee, promptly, about actual and alleged violations of law or the Company's code(s) of conduct, including any matters involving criminal or potential criminal conduct.
- (p) Establish and oversee procedures for the receipt, retention and treatment of reports of potential misconduct, including: (i) violations of law or the Company's code(s) of conduct; (ii) complaints regarding accounting, internal accounting controls, auditing and federal securities law matters; and (iii) the confidential, anonymous submission of concerns by employees regarding accounting, internal accounting controls, auditing and federal securities law matters.
- (q) Establish and periodically review policies and procedures for the review, approval and ratification of related person transactions, as defined in applicable SEC rules, review related person transactions and oversee other related person transactions governed by applicable accounting standards.
- (r) Establish policies regarding Audit Committee pre-approval prior to the hiring of employees or former employees of the Auditors.

- (s) Periodically review and evaluate the performance of the Audit Committee and annually review and assess the adequacy of this charter, and recommend any proposed changes to the Board for approval.
- (t) Review and evaluate the Auditors' lead audit partner and oversee the rotation of the Auditors' lead audit partner and other audit partners in accordance with applicable SEC rules and regulations and other applicable laws.

The operation of the Audit Committee shall be subject to the Bylaws of the Company and Section 141 of the General Corporation Law of the State of Delaware, each as in effect from time to time.

While the Audit Committee has the duties, responsibilities and authority set forth in this charter, nothing contained herein shall be deemed to impose on the Audit Committee any duty, in the ordinary course, to plan or conduct audits or to make any determination that the Company's financial statements are accurate and in accordance with U.S. generally accepted accounting principles and applicable laws and regulations. Such duties are the responsibility of management, the Company's internal audit function and the Auditors. Each member of the Audit Committee shall be entitled to rely on (i) the integrity of those persons within the Company and of the professionals and experts (such as the Auditors) from which it receives information; (ii) the accuracy of the financial and other information provided to the Audit Committee by such persons, professionals or experts absent actual knowledge to the contrary (which shall be promptly reported to the Board); and (iii) representations made by management, the Company's internal audit function or the Auditors.

3. Subcommittees. The Audit Committee may delegate its duties and responsibilities to one or more subcommittees as it determines appropriate.

4. Authority; Outside Advisors. In addition to the duties and responsibilities expressly delegated to the Audit Committee in this charter, the Audit Committee may exercise any other powers and carry out any other responsibilities consistent with this charter, the purposes of the Audit Committee, the Company's bylaws and applicable Nasdaq rules. The Audit Committee has the authority to conduct any investigation it deems necessary or appropriate to fulfilling its duties. The Audit Committee has the authority to retain and determine compensation for, and obtain the advice of, such consultants, outside counsel, accountants, experts and other advisors as it determines appropriate to assist it in the performance of its functions, and will receive appropriate funding, as determined by the Audit Committee, from the Company for payment of compensation to any such advisors and for the payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Audit Committee's duties.

Each member of the Audit Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Audit Committee to discharge his or her responsibilities hereunder. The Audit Committee shall have authority to require that any of the Company's personnel, outside counsel, accountants, experts and other advisors attend any meeting of the Audit Committee or meet with any member of the Audit Committee or any of its special, outside legal, accounting or other advisors or consultants. The approval of this charter by the Board shall be construed as a delegation of authority to the

Audit Committee with respect to the responsibilities set forth herein.

5. Meetings and Minutes. The Audit Committee shall hold such regular or special meetings as the Audit Committee or its Chairperson shall deem necessary or appropriate, and shall meet at least quarterly, at such times and places as the Audit Committee or its Chairperson determines. The Chairperson of the Audit Committee shall preside at each meeting. The Audit Committee will meet separately in executive session, periodically, with each of the Auditors and the internal audit function of the Company. The Chairperson of the Audit Committee will report regularly to the full Board with respect to its activities, or whenever so requested by the Board.

Minutes of each meeting of the Audit Committee shall be prepared and distributed to each director of the Company and the Secretary of the Company after each meeting.