

Liftoff Audit Committee Charter

1. Purpose

The Audit Committee (the “Committee”) to the Board of Directors (the “Board of Directors”) of Liftoff Mobile, Inc. (the “Company”) shall provide assistance to the Board of Directors by, among other things:

- assisting the Board of Directors with respect to its oversight of:
 - the quality and integrity of the Company’s financial statements, as well as oversight of its accounting and financial reporting processes and financial statement audits;
 - the effectiveness of the Company’s control environment, including internal controls over financial reporting;
 - the Company’s compliance with legal and regulatory requirements, including those applicable to financial statements and accounting and financial reporting processes, as well as compliance with ethical standards adopted by the Company;
 - the independent registered public accounting firm’s qualifications, appointment, compensation, performance, and independence;
 - the Company’s overall risk management profile and the effectiveness of the Company’s risk management processes;
 - the design of the Company’s internal audit function, and the performance of the internal audit function;
 - the Company’s information technology security and data privacy programs.
- preparing the audit committee report required by the Securities and Exchange Commission (the “SEC”) to be included in the Company’s annual proxy statement.

2. Structure and Processes

Membership Requirements

The Committee shall be composed of three or more members of the Board of Directors, subject to an election by the Company to rely on the transition periods applicable to initial public offerings or as may otherwise be permitted by the Nasdaq Listing Rules. Each member of the Committee must be determined by the Board of Directors to be an “independent” director as

defined in the Nasdaq Rule 5605(a)(2) and meet the criteria for independence set forth in Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), in each case, subject to an election by the Company to rely on the transition periods applicable to initial public offerings or as may otherwise be permitted by the Nasdaq Listing Rules. In addition, each member of the Committee must not 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 and each member must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement, and cash flow statement.

At least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual’s financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities.

It is also expected that at least one member of the Committee will be an “audit committee financial expert” as defined by the applicable rules of the SEC. This person may be the same person with the financial sophistication described in the preceding paragraph.

Appointment and Removal

The members of the Committee shall be appointed by the Board of Directors and each member shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation, removal, retirement, disqualification, or death. The members of the Committee may be removed, with or without cause, by action of the Board of Directors.

Chairperson

The Board of Directors shall designate one member of the Committee to serve as its chairperson (the “Chairperson”). The Chairperson shall chair all regular sessions of the Committee and is responsible for setting the agendas for Committee meetings. In the absence of the Chairperson, the Committee shall select another member to preside.

Delegation to Subcommittees

The Committee may form subcommittees composed of one or more of its independent members for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority held by the Committee under this Charter as the Committee deems appropriate.

Authority

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and shall have the authority to meet with and seek any information it requires from the independent registered public accounting firm or employees, officers, and directors of the Company. The Committee shall also have the authority, in its sole discretion, to retain and terminate, at the Company's expense, outside legal counsel, or other advisers it deems necessary to perform its duties and oversight responsibilities including the authority to approve the fees payable to such legal counsel or other adviser and any other terms of retention.

The Company shall provide appropriate funding, as determined by the Committee, for payment of compensation to the independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company and any advisers retained by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall be given full access to the Company's internal auditors (or other personnel or service providers responsible for the internal audit function), Board of Directors, corporate executives, employees and independent registered public accounting firm as necessary to carry out these responsibilities.

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

3. Meetings

The Committee shall meet at least quarterly, or more frequently as circumstances dictate. The chairperson of the Board of Directors or any member of the Committee may call meetings of the Committee. The same procedural rules concerning notice of meetings, actions by unanimous consent or telephonic meetings, and meetings held by other means of remote communication, and other procedural matters, shall apply to Committee meetings as they apply to meetings of the Board of Directors under the Company's certificate of incorporation or bylaws.

The Committee shall periodically meet separately with each of management, the independent registered public accounting firm and the internal auditors (or other personnel or service providers responsible for the internal audit function) to discuss any matters that the Committee or each of these groups believe would be appropriate to discuss privately. In addition, the Committee should meet with the independent registered public accounting firm and

management quarterly to review the Company's financial statements in a manner consistent with that outlined in Section 4 of this Charter.

All non-management directors who are not members of the Committee may attend meetings of the Committee and may participate in discussions at those meetings, but may not vote. Additionally, the Committee may invite to its meetings any director, member of management, and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

A majority of the members of the Committee shall constitute a quorum for the transaction of business, unless the Committee shall consist of fewer than three members, in which event one member shall constitute a quorum, and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

4. Responsibilities and Duties

The following functions are expected to be the common recurring activities of the Committee in carrying out its responsibilities. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as are consistent with its purpose and as may be required or appropriate in light of changing business, legislative, regulatory, legal, or other conditions or circumstances. The Committee shall also carry out any other responsibilities and duties delegated to it by the Board of Directors from time to time.

Documents/Reports Review

1. Review and discuss with management and the independent registered public accounting firm prior to public dissemination the Company's annual audited financial statements and quarterly financial statements, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."
2. Recommend to the Board of Directors whether the Company's annual audited financial statements should be included in the Company's annual report on Form 10-K.
3. Discuss with the independent registered public accounting firm the matters required to be discussed by the applicable auditing standards adopted by the PCAOB and approved by the SEC from time to time, including any critical audit matters.
4. Review and discuss with management and the independent registered public accounting firm the Company's earnings press releases (paying particular attention to the use of any "pro forma" or "adjusted" non-GAAP information and measures), as well as financial information and earnings guidance provided to analysts and rating agencies. The Committee's discussion in this regard may be general in nature (e.g., discussion of the

types of information to be disclosed and the type of presentation to be made) and need not take place in advance of each earnings release or each instance in which the Company may provide financial information or earnings guidance to analysts and ratings agencies.

5. Review and discuss the Company's process for assessing the effectiveness of internal controls over financial reporting under Section 404 of the Sarbanes-Oxley Act, which includes reviewing any significant deficiencies or material weaknesses identified and associated remediation plans.
6. Review and discuss with management and the independent registered public accounting firm any major issues arising as to the adequacy and effectiveness of the Company's internal controls, any actions taken in light of material control deficiencies, and the adequacy of disclosures about changes in internal control over financial reporting.
7. Review and discuss with the independent registered public accounting firm a draft of the auditor's report, including any critical audit matters to be reported therein.

Independent Registered Public Accounting Firm

8. Be solely and directly responsible for the appointment, compensation, retention, oversight, and, when necessary, termination of any independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company (including the resolution of disagreements between management and such firm regarding financial reporting).
9. Inform each independent registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review, or attest services for the Company that such firm must report directly to the Committee.
10. Pre-approve all auditing services and non-audit services (other than "prohibited non-audit services") to be provided to the Company by its independent registered public accounting firm. The Committee may delegate authority to one or more independent members to grant pre-approvals of audit and permitted non-audit services. Unless otherwise provided by the Committee, the Chairperson (provided such Chairperson is independent) is hereby authorized to pre-approve audit and permitted non-audit services as necessary. Any pre-approvals made by the Chairperson or such other independent member of the Committee to whom such authority has been delegated shall be presented to the full Committee at its next scheduled meeting.

Notwithstanding the foregoing, pre-approval is not necessary for minor non-audit services if: (a) the aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent of the total amount of revenue paid by the

Company to its independent registered public accounting firm during the fiscal year in which the non-audit services are provided; (b) such services were not recognized by the Company at the time of the engagement to be non-audit services; and (c) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board of Directors to whom authority to grant such approvals has been delegated by the Committee.

The following shall be “prohibited non-audit services”: (a) bookkeeping or other services related to the accounting records or financial statements of the Company; (b) financial information systems design and implementation; (c) appraisal or valuation services, providing fairness opinions or preparing contribution-in-kind reports; (d) actuarial services; (e) internal audit outsourcing services; (f) management functions or human resources; (g) broker or dealer, investment adviser or investment banking services; (h) legal services and expert services unrelated to the audit; and (i) any other service that the PCAOB or any other relevant regulatory body prohibits through regulation.

11. Review, at least annually, the qualifications, performance, and independence of the independent registered public accounting firm and present its conclusions with respect to the independent registered public accounting firm to the Board of Directors. In conducting its review and evaluation, the Committee:
 - (a) shall obtain and review a report by the Company’s independent registered public accounting firm: (i) describing such firm’s internal quality-control procedures; (ii) describing any material issues raised by the most recent internal quality-control review, or peer review, of the independent registered public accounting 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 such firm, and any steps taken to deal with any such issues; and (iii) to assess the independent registered public accounting firm’s independence, delineating all relationships between such firm and the Company;
 - (b) shall actively engage in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm;
 - (c) shall review and evaluate the lead audit partner of the independent registered public accounting firm;
 - (d) shall confirm and evaluate the rotation of the audit partners on the audit engagement team as required by law, and shall consider whether there should be regular rotation of the independent registered public accounting firm itself; and

- (e) shall take into account the opinions of management and the Company's internal auditors (or other personnel or service providers responsible for the internal audit function).
12. At least on a quarterly basis, inquire from the independent registered public accounting firm whether the Company's financial statements have been selected by the PCAOB for inspection. To the extent the Company has been selected, the Committee should discuss with the independent registered public accounting firm any areas of the Company's financial statements, internal controls, and the audits thereof that are under review and whether any concerns have been raised regarding the Company's financial statements, internal controls, and the audits thereof. The Committee shall be apprised on a "real-time" basis of any material developments in connection with any inspection.
13. Confirm that the independent registered public accounting firm has not detected or otherwise become aware of information indicating that an illegal act (whether or not perceived to have a material effect on the financial statements of the Company) has or may have occurred.

Accounting and Financial Reporting Processes

14. In consultation with the independent registered public accounting firm, management and the internal auditors (or other personnel or service providers responsible for the internal audit function), review the integrity of the Company's financial reporting processes. In that regard, the Committee must obtain, review, and discuss with management and the independent registered public accounting firm reports from management and the independent registered public accounting firm regarding:
- all critical accounting policies and practices to be used by the Company;
 - analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including all alternative treatments of financial information within generally accepted accounting principles related to material items that have been discussed with the Company's management, the ramifications of the use of the alternative disclosures and treatments on the Company's financial statements and the treatment preferred by the independent registered public accounting firm;
 - major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles;
 - major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; and

- any other material written communications between the independent registered public accounting firm and the Company's management, such as any management letter or schedule of unadjusted differences.

As part of the review and discussions, the Committee will consider the results of the quarterly review (and annual financial statement audit) performed by the independent registered accounting firm, as well as the results of internal audit activities related to the Company's accounting and financial reporting processes and controls.

15. Review periodically the effect of regulatory and accounting initiatives, as well as off-balance sheet structures (if any), on the financial statements of the Company.
16. Review with the independent registered public accounting firm (a) any problems or difficulties encountered by such firm in the course of the review or audit work, including any restrictions on the scope of its activities or on access to requested information, and any significant disagreements with management, and (b) management's responses to such matters. Without excluding other possibilities, the Committee may wish to review with the independent registered public accounting firm (x) any accounting adjustments that were noted or proposed by such firm but were "passed" (as immaterial or otherwise), (y) any communications between the audit team and such firm's national office respecting auditing or accounting issues presented by the engagement and (z) any "management" or "internal control" letter issued, or proposed to be issued, by the independent registered public accounting firm to the Company.

Internal Audit

17. Design, implement, and, once established, oversee the Company's internal audit function, which may be outsourced to a third-party service provider.
18. Review the significant reports to management prepared by the internal auditors (or other personnel or service providers responsible for the internal audit function) and management's responses.
19. Review and discuss with management, and if appropriate, the independent registered public accounting firm and/or any service provider providing internal audit services to the Company, the responsibilities, budget, and staffing of the Company's internal audit function.

Legal Compliance / General

20. Review any significant findings noted by, or any correspondence with, external regulatory or governmental agencies, as well as periodically review and discuss with the Company's General Counsel, or their designee, any 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. Review and discuss with management and the independent registered public accounting firm the Company's guidelines and policies with respect to risk assessment and risk management, including guidelines and policies to identify, monitor, and address enterprise risks. The Committee has responsibility for oversight of risks and exposures associated with: financial matters (for example, financial reporting, tax, accounting, disclosure, internal control over financial reporting, investment guidelines, and credit and liquidity matters), and the Company's operational infrastructure, including business continuity, security, information technology, cyber security, and data privacy, and the steps management has taken to monitor and control such exposures.
22. Evaluate the adequacy of the Company's IT security program, compliance, and controls with the principal executive responsible for information technology.
23. Set clear policies for the Company's hiring of employees or former employees of the independent registered public accounting firm, taking into account the impact of such policies on the independence of the independent registered public accounting firm.
24. Establish procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
25. Oversee and review periodically, the Company's Code of Business Conduct and Ethics and Supplemental Code of Ethics for Senior Financial Officers (including, in each case, review of any significant violations thereof and review of requests for waivers thereof by executive officers and directors) and the Company's system to monitor compliance with and enforcement thereof.
26. Unless otherwise approved or ratified pursuant to the Board of Director's "Related Person Transaction Policy," the Committee (or a sub-committee comprised of the disinterested and independent members thereof) shall review and approve or ratify 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)"). "Related Person" shall have the meaning given to such term in Item 404(a), as amended from time to time.
27. Discuss with the independent registered public accounting firm its evaluation of the Company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.

Financial, Investment, and Tax Matters

28. Periodically review with management the processes management uses to allocate capital, ensuring such processes are robust and aligned with strategic goals.
29. Periodically review with management the Company's (a) investment philosophy and policies, (b) allocation and performance of its investment portfolio, (c) management of investment risk, (d) policies and procedures to comply with laws and regulations pertinent to the Company's investment portfolio, and (e) foreign exchange risk management.
30. Review and approve at least on an annual basis the decisions by management to enter into derivative transactions on a cleared or non-cleared basis, and the policies and processes of the Company related thereto, and review and recommend to the Board of Directors on matters pertaining to the Company's derivative transactions and hedging strategy.
31. Periodically review with management significant tax matters, including the Company's tax planning and compliance.

Reports

32. Prepare the Audit Committee report required by the SEC to be included in the Company's annual proxy statement.
33. Report regularly to the Board of Directors, including:
 - with respect to any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the qualification, performance, and independence of the Company's independent registered public accounting firm, or the performance of the internal audit function;
 - following meetings and unanimous consents of the Committee; and
 - with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The Committee shall provide such recommendations to the Board of Directors as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Chairperson or any other member of the Committee designated by the Committee to make such report.

34. Maintain minutes or other records of meetings and activities of the Committee.

5. Evaluation

It is expected that the Committee will review and evaluate its performance at least annually, including by reviewing its compliance with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board of Directors any proposed changes to this Charter that the Committee considers necessary or desirable. The Committee may conduct such evaluations and reviews in such manner as it deems appropriate.

Effective Date: June 3, 2026