

MNTN, INC.

AUDIT COMMITTEE CHARTER

I. PURPOSE

The purpose of the Audit Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of MNTN, Inc. (the “**Company**”) is to, among other things, assist the Board in its oversight of (i) the integrity of the Company’s financial statements; (ii) the Company’s compliance with legal and regulatory requirements; (iii) the independent auditor’s qualifications and independence; and (iv) the design and implementation of the Company’s internal audit function, and the performance of the internal audit function after it has been established.

The Committee’s responsibilities are limited to oversight. The Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles (“**GAAP**”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements.

II. COMPOSITION

The Committee must consist of at least three directors, each of whom must satisfy the independence requirements of the New York Stock Exchange (the “**NYSE**”) and the U.S. Securities and Exchange Commission (the “**SEC**”) and meet all other eligibility requirements of applicable rules and regulations, subject, in each case, to applicable transition provisions or exceptions. Each Committee member must be financially literate as determined by the Board in its business judgment. At least one member of the Committee must have accounting or related financial management expertise as determined by the Board in its business judgment. In addition, either at least one member of the Committee must be an “audit committee financial expert” as defined under SEC rules, or the Company must disclose the reasons why at least one member of the Committee is not an “audit committee financial expert.”

Committee members must be appointed, and may be removed, with or without cause, by the Board. No Committee member may simultaneously serve on the audit committee of more than two other public companies, unless the Board determines that such simultaneous service would not impair the ability of the member to effectively serve on the Committee and this determination is disclosed in accordance with NYSE rules.

III. MEETINGS, PROCEDURES AND AUTHORITY

The Committee has the authority to establish its own rules and procedures for 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 must meet at least once during each fiscal quarter. The Committee must meet separately, periodically, with management, with the independent auditor, with the Company personnel primarily responsible for the design and implementation of the internal audit function, and with the internal auditor (or other personnel responsible for the internal audit function) after the internal audit function has been established.

The Committee will meet at such times as determined by its chairperson or as requested by any of its members. Unless the Board appoints a member of the Committee to serve as its chairperson, the Committee may designate a chairperson by majority vote of the Committee. Notice of all meetings will be given, and waiver thereof determined, pursuant to the provisions contained in the Company’s bylaws. The chairperson of the Committee will preside, when present, at all meetings of the Committee. The Committee may meet in person, or by telephone or video conference. The Committee must meet separately, periodically, with management, with the independent auditor, with the Company personnel

primarily responsible for the design and implementation of the internal audit function, and with the internal auditor (or other personnel responsible for the internal audit function).

Each member of the Committee will have one vote. A majority of the members of the Committee will constitute a quorum. The Committee may act by the affirmative vote of a majority of the Committee members present at any meeting at which a quorum is present, or by the unanimous written consent of all of the Committee members.

The Committee may, in its sole discretion, retain or obtain advice from any legal counsel, experts or advisors that the Committee deems necessary or advisable to carry out its duties and responsibilities. The Company must provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent registered public accounting firm 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 payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. The Committee will be directly responsible for the appointment, compensation and oversight of any other advisor it retains. The Company must provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to any such other advisor 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 stock exchange rules.

The Committee has the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it deems appropriate, including the authority to request any officer, team member or advisor of the Company to meet with the Committee or any advisors engaged by the Committee.

IV. DUTIES AND RESPONSIBILITIES

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor or other registered public accounting firm 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 for the Company, and the independent auditor and each such other registered public accounting firm must report directly to the Committee. The Committee must 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 SEC rules. Other than with respect to the annual audit of the Company's consolidated financial statements, the chairperson of the Committee is authorized to pre-approve other audit services and non-audit services provided to the Company by the independent auditor on behalf of the Committee, and each such pre-approval decision will be presented to the Committee at its next scheduled meeting.

2. *Annual Report on Independence and Quality Control.* The Committee must, at least annually, obtain and review a report from the independent auditor describing (a) the auditing firm's internal quality-control procedures; (b) any material issues raised by the most recent internal quality-control review or peer review of the auditing firm, or by any inquiry or investigation by governmental or professional authorities within the preceding five years relating to any independent audit conducted by the auditing firm, and any steps taken to deal with any such issues; and (c) all relationships and services between the independent auditor and the Company in order to assess the independent auditors' independence.

Annual Financial Statements and Annual Audit

3. *Audit Problems.* The Committee must discuss with the independent auditor any audit problems or difficulties and management's response.

4. *Form 10-K Review.* The Committee must review and discuss the annual audited financial statements with management and the independent auditor, including the Company's disclosures under "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 Annual Report on Form 10-K.

5. *Audit Committee Report.* The Committee must 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

6. *Form 10-Q Review.* The Committee must review and discuss the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" for inclusion in the Company's Quarterly Report on Form 10-Q.

Other Duties and Responsibilities

7. *Review of Earnings Releases.* The Committee must review and discuss the Company's earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies.

8. *Risk Assessment and Risk Management.* The Committee must discuss the Company's policies with respect to risk assessment and risk management and shall oversee the management of risks associated with the Company's financial reporting, accounting, and auditing matters, including the Company's major financial risk exposures, cybersecurity and data privacy risks and, as necessary or advisable, other material risks applicable to the Company, and the steps taken by management to identify, monitor and control these risks.

9. *Hiring of Independent Auditor Employees.* The Committee must set clear hiring policies for employees or former employees of the Company's independent auditor.

10. *Complaint Procedures.* The Committee must 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 team members of concerns regarding questionable accounting or auditing matters.

11. *Review of Internal Control Over Financial Reporting.* The Committee shall review and discuss with management and the independent auditor the adequacy of the Company's internal control over financial reporting ("**ICFR**") and any steps management has taken to address material weaknesses in ICFR.

12. *Review of Related Person Transactions.* The Committee is responsible for reviewing and approving "related person transactions" in accordance with the Company's Related Person Transaction Policy and Procedures and stock exchange rules.

13. *Review of Code of Business Conduct and Ethics.* The Committee shall periodically consider and discuss the Company's Code of Business Conduct and Ethics (the "**Code**") and the procedures in place to enforce the Code. The Committee is responsible for reviewing and, as appropriate, granting requested waivers from the Code brought to the attention of the Committee, though the Committee may defer any decision with respect to any amendment or waiver to the Board.

14. *Reports to the Board of Directors.* The Committee must report regularly to the Board regarding the activities of the Committee.

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

16. *Review of this Charter.* The Committee shall periodically 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.

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Effective Date: May 21, 2025