



AUDIT COMMITTEE CHARTER

GENIUS SPORTS LIMITED

The board of directors (the "Board") of Genius Sports Limited (the "Company") approved this Audit Committee Charter (the "Charter") on 20 April 2021.

This Charter is complementary to, and subject to, the Company's amended and restated articles of incorporation (the "Articles"). This Charter shall be posted on the Company's website and is effective as of the above listed date.

Purpose

The primary function of the Audit Committee (the "Audit Committee") is oversight, in particular the Audit Committee shall assist the Board with oversight of:

1. the integrity of the Company's financial statements;
2. compliance with legal and regulatory requirements;
3. the Company's independent auditor's qualifications and independence; and
4. the performance of the Company's independent auditor and internal audit function.

Management of the Company is responsible for preparing the Company's financial statements determining that they are complete, accurate, and in accordance with generally accepted accounting principles ("GAAP") and establishing satisfactory disclosure controls and internal control over financial reporting. The independent auditor is responsible for auditing the Company's financial statements and the effectiveness of the Company's internal control over financial reporting. The Company's internal and outside counsel are responsible for assuring compliance with applicable laws and regulations and the Company's corporate governance policies.

In discharging their duties, Audit Committee members may rely in good faith on the Company's senior management and outside advisors and auditors. Furthermore, in fulfilling its purpose, the Audit Committee is responsible for maintaining free and open communication between itself and the independent auditor, internal auditor function and management of the Company, and for determining that all parties are aware of their responsibilities.

Membership

Composition: The Audit Committee shall consist of at least two non-executive directors.

Independence: Each member of the Audit Committee should be 'independent'. The 'independence' of the members is assessed by the Board in accordance with applicable legislation and regulations.

Financial Expertise: Subject to available exceptions, each member of the Committee must be financially literate, as determined by the Board. At least one member of the Committee must have accounting or related financial management expertise, as determined by the Board. At least one member of the Committee must be

an "audit committee financial expert" as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have accounting or related financial management expertise.

Over-boarding: No member of the Audit Committee may serve simultaneously on the audit committee of more than three public companies (including the Company's Audit Committee).

Appointment/Term/Removal: The members of the Audit Committee shall be appointed by the Board based on recommendations from the Nominating and Corporate Governance Committee for such term or terms as the Board deems appropriate. The Board may remove any member from the Audit Committee at any time with or without cause.

Duties and Responsibilities

The Audit Committee shall have the following authority and responsibilities:

1. Auditor Appointment: to (1) appoint, retain or replace an independent registered public accounting firm to act as the Company's independent auditor for the purpose of auditing the Company's annual financial statements, books, records, accounts and internal controls over financial reporting or performing other audit, review or attest services for the Company, (2) set the compensation of the Company's independent auditor, (3) approve all audit engagement fees and terms, (4) oversee the work done by the Company's independent auditor, and (5) terminate the Company's independent auditor, if necessary. The independent auditor shall report directly to the Audit Committee.
2. Pre-Approval: to pre-approve all audit and permitted non-audit and tax services that may be provided by the Company's independent auditor and establish policies and procedures for the Audit Committee's pre-approval of permitted services in compliance with applicable SEC rules and review such pre-approval policies at least quarterly.
3. Audit: to review and discuss with the Company's independent auditor (1) the auditor's responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process, (2) the overall audit strategy, planning and staffing, (3) the scope and timing of the annual audit, (4) any significant risks identified during the independent auditor's risk assessment procedures and (5) when completed, the results, including significant findings, of the annual audit.
4. Audit Problems: to review and discuss with the Company's independent auditor and management (1) any audit problems or difficulties, including difficulties encountered by the Company's independent auditor or internal audit department during their audit work (such as restrictions on the scope of their activities or their access of information), (2) any significant disagreements with management and (3) management's response to these problems, difficulties or disagreements; and to resolve any disagreements between the Company's independent auditor or internal audit department and management.
5. Critical Audit Matters: to engage in a dialogue with the independent auditor to understand the nature of each identified critical audit matter, the auditor's basis for identifying a matter as a critical audit matter and how each such identified matter will be described in the auditor's report.
6. Internal Audit: to review, discuss with the Company's independent auditor, and approve the functions of the Company's internal audit department, including its purpose, authority, organisation, responsibilities, budget and staffing; and to review the scope and performance of the department's internal audit plan, including the results of any internal audits, any reports to management and management's response to those reports or internal audit department; and to review and approve the hiring, dismissal, evaluation and compensation of the Head of SOX/Internal Audit.

7. Internal Controls: to oversee and support management in maintaining appropriate internal controls, in doing so, the shall review with the independent auditor: (1) any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; and the adequacy and effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures, including any significant deficiencies, material weaknesses or other major issues in the design or operation of, and any material changes in, the Company's controls and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls.
8. Risk Oversight: to review and discuss with management the risks faced by the Company and the policies, guidelines and process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and cybersecurity risks and the steps management has taken to monitor and control such exposures.
9. Annual Financials: to review and discuss with the Company's independent auditor and management the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the independent auditor on the financial statements, the Company's disclosures relating to internal controls over financial reporting and the disclosure under "Management's Discussion and Analysis" to be included in the Company's annual report on Form 20-F before the Form 20-F is filed. The Audit Committee shall recommend to the Board whether the audited financial statements should be included in the Company's annual report on Form 20-F.
10. Quarterly Financials: to review and discuss with the Company's independent auditor and management the Company's quarterly financial statements, including the Company's public disclosures, and other matters required to be discussed with the Audit Committee by the independent auditor under generally accepted auditing standards.
11. Certifications: to receive and review any disclosure from the Company's CEO and CFO required by law or regulation to be made in connection with the certification of the Company's annual reports filed on Form 20-F: (a) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the company's ability to record, process, summarize, and report financial data; and (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the company's internal controls.
12. Earnings Releases: to review and discuss with management and the Company's independent auditor: (1) the Company's earnings press releases, including the type of information to be included and its presentation and the use of any pro forma, adjusted or other non-GAAP financial information, and (2) any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), provided that each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.
13. Financial Statements Issues: to review with management and the Company's independent auditor: (1) any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles; (2) analyses prepared by management setting forth significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements; (3) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements; (4) consideration of the judgment of both management and the independent auditor about the quality, not just the acceptability, of accounting principles; and (5) the completeness and clarity of the disclosures in the financial statements.

14. Auditor National Office: to discuss with the independent auditor material issues on which the national office of the independent auditor was consulted by the Company's audit team.
15. Auditor Communications: to review and discuss with the Company's independent auditor (1) all critical accounting policies and practices to be used; (2) all alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor; and (3) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
16. Quality Control/Independence Report: at least annually, to obtain and review a report by the Company's independent auditor that describes (1) the independent auditor's internal quality control procedures, (2) any material issues raised by the most recent internal quality control review, peer review of the auditing firm or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the independent auditor and any steps taken to deal with any such issues, and (3) all relationships between the independent auditor and the Company or any of its subsidiaries in order to assess the independent auditor's independence.
17. Audit Committee Report: to produce the audit committee report required to be included in the Company's annual report, and review the disclosure in the Company's annual report regarding the Audit Committee.
18. Auditor Evaluation: at least annually, to evaluate the qualifications, performance and independence of the Company's independent auditor, including an evaluation of the lead audit partner, and taking into account the opinions of management and the internal auditor.
19. Auditor Rotation: to assure the regular rotation of the lead audit partner at the Company's independent auditor as required by law; and to consider regular rotation of the accounting firm serving as the Company's independent auditor. The Audit Committee shall present its conclusions with respect to the independent auditor to the Board.
20. Hiring Former Auditors: to set Company hiring policies for employees or former employees of the Company's independent auditor.
21. Code of Conduct: to monitor compliance with the Company's Code of Conduct (the "Code"), to investigate any alleged breach or violation of the Code, and to enforce the provisions of the Code.
22. Related Party Transactions: to review, approve and oversee any transaction between the Company and any related person as described by the Company's Corporate Governance Guidelines adopted by the Company from time to time and in particular as set out in the Company's Related Party Transactions Policy; and to discuss with management and the independent auditor any related party transactions brought to the Audit Committee's attention that could reasonably be expected to have a material impact on the Company's financial statements.
23. Legal Compliance: to review, with the Chief Legal Officer and outside legal counsel, legal and regulatory matters relating to the Company and its subsidiaries that could have a significant impact on the Company's financial statements; to review the Company's compliance with applicable laws and regulations; and to review and oversee the Company's policies, procedures and programmes designed to promote and monitor legal and regulatory compliance and sustainability.
24. Whistleblowing: to establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and the confidential, anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

25. Tax Planning: to review with management the Company's policies and processes for tax planning and compliance.
26. Audit Committee Performance Evaluation: to conduct an annual evaluation of the performance of its duties under this Charter and to present the results of the evaluation to the Board. The Audit Committee shall conduct this evaluation in such manner as it deems appropriate.
27. Audit Committee Charter Review: to periodically review and re-assess this Charter and recommend any proposed changes to the Board for approval.

Structure and Operations

Chair: the Board shall designate a member of the Audit Committee as the chair based on recommendations of the Nominating and Corporate Governance Committee.

Meetings: the Audit Committee shall meet as often as it determines is appropriate to carry out its responsibilities, but not less frequently than quarterly. The agenda and materials for Audit Committee meetings will be prepared by the Audit Committee chair in consultation with the other Audit Committee members, the Chief Financial Officer, the Company's Internal Auditor and the independent auditor. The Audit Committee shall keep minutes of its proceedings and report regularly to the Board regarding its discussions and actions and shall make recommendations to the Board as appropriate.

The Audit Committee may invite any members of management or the internal auditors or representatives of the Company's independent auditor to its meetings as it deems appropriate. However, the Audit Committee shall meet regularly without such individuals present.

Calling Meetings: the chair of the board of directors, a majority of the directors or the Secretary on request of a director may at any time summon a meeting of the Committee by twenty-four (24) hours' notice to each Committee member in person, by telephone, facsimile, electronic email, or in such other manner as the directors may from time to time determine, which notice shall set forth the general nature of the business to be considered unless notice is waived by all the directors.

Waiver of Notice: notice of a meeting need not be given to any director (i) who signs a waiver of notice or a consent to holding the meeting or an approval of the minutes thereof, whether before or after the meeting, or (ii) who attends the meeting without protesting, prior thereto or at its commencement, the lack of notice to such directors. All such waivers, consents, and approvals shall be filed with the corporate records or made part of the minutes of the meeting.

Use of Technology: any Audit Committee member may participate in any Audit Committee meeting by means of telephone or similar communication equipment by way of which all persons participating in such meeting can hear each other and such participation shall be deemed to constitute presence in person at the meeting.

Quorum: the quorum for the transaction of business at an Audit Committee meeting shall be a majority of Audit Committee members, but shall not be less than two. Quorum shall occur within 15 minutes of the specified time of the Audit Committee Meeting. Should quorum cease to be present, the meeting shall be adjourned until a time specified by the Directors.

Voting: a question which arises at an Audit Committee meeting shall be decided by a majority of votes. If votes are equal, the chair of the Committee shall not have a casting vote.

Induction/Education: the Company will provide new members of the Audit Committee with appropriate onboarding briefings, and the full Audit Committee with educational resources and opportunities related to accounting principles and procedures, current accounting topics pertinent to the Company and other matters as may be appropriate or requested by the Audit Committee.

Outside Advisors: the Audit Committee shall have the authority, in its sole discretion, to retain and terminate an independent auditor, outside legal counsel and such other advisors as it deems necessary to fulfil its duties and responsibilities under this Charter. However, the Audit Committee shall not be required to implement or act consistently with the advice or recommendations of the independent auditor, outside legal counsel or other advisor, and the authority granted in this Charter shall not affect the ability or obligation of the Audit Committee to exercise its own judgment in fulfilment of its duties under this Charter. The Audit Committee shall set the compensation and retention terms and oversee the work of the independent auditor, outside legal counsel or any other advisors. Any communications between the Audit Committee and its outside legal counsel will be privileged communications.

Funding: the Audit Committee shall receive appropriate funding from the Company, as determined by the Audit Committee in its capacity as a committee of the Board, for the payment of compensation to any independent auditor, outside legal counsel and any other advisors, and the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.

Delegation of Authority: the Board may allocate from time to time certain of its tasks and duties to the Audit Committee pursuant to a resolution to that effect. The Audit Committee can validly pass resolutions in respect of matters which fall under the tasks and duties allocated to the Audit Committee and may delegate its authority to subcommittees, provided that such subcommittee consists of non-executive directors only, or to the Audit Committee chair, when it deems it appropriate and in the best interests of the Company.

Books and Records: The Audit Committee will have full and free access to the Company's books, records, facilities and personnel.

Amendments and Deviations

Pursuant to a resolution to that effect, the Board may amend or supplement this Charter and allow temporary deviations from this Charter, subject to ongoing compliance with applicable law and NYSE requirements.