

# SPORTRADAR GROUP AG

## AUDIT COMMITTEE CHARTER

The board of directors (the “*Board*”) of Sportradar Group AG (the “*Company*”) has constituted and established an audit committee (the “*Committee*”) as set forth in Article 4.7 of the organizational regulations of the Board (the “*Organizational Regulations*”) with the authority, responsibility and duties as described in this Audit Committee Charter (this “*Charter*”). Unless defined otherwise herein, capitalized terms have the same meaning as in the Organizational Regulations.

### I. Purpose

The purpose of the Committee is to 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; (iv) the performance of the Company’s independent auditor; and (v) the design and implementation of the Company’s Internal Audit, and the performance of the Internal Audit after it has been established.

The Committee’s responsibilities are limited to oversight. Each member of the Committee is entitled to rely on the integrity of those persons within the Company and upon the professionals and experts from which the Committee receives information and, absent actual knowledge to the contrary, the accuracy of the financial and other information provided to the Committee by such persons, professionals or experts. The Company’s Executive Management is responsible for establishing and maintaining accounting policies and procedures in accordance with the International Financial Reporting Standards (“*IFRS*”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditor are responsible for auditing and reviewing those financial statements.

### II. Composition

The Committee shall consist of at least three Board members, each of whom must satisfy the independence requirements of the Nasdaq Stock Market LLC (the “*Nasdaq*”) and the more rigorous independence rules for members of the Audit Committee issued by the Securities and Exchange Commission (the “*SEC*”), subject to any available exception. Audit Committee members shall meet all other eligibility requirements of applicable laws, and subject in each case to applicable transition provisions or exceptions. No member of the Committee shall have participated in the preparation of the financial statements of the Company in the past three years. Each Committee member must be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement and cash flow statement; at least one member of the Committee must be an “audit committee financial expert” as defined under applicable SEC rules.

Members of the Committee shall be appointed by the Board upon recommendation by the Nominating and Corporate Governance Committee and may be removed from the Committee, with or without cause, by the Board. A chairperson shall be designated by the Board and meet all other eligibility requirements of applicable laws, and is responsible for presiding over the meetings.

### **III. Meetings, Procedures and Authority**

The Committee shall meet at least once during each fiscal quarter and at such other times as it deems necessary to fulfill its obligations. The Committee shall maintain minutes of its meetings and other records related to those meetings. The Committee must meet separately, periodically, in executive session, with Executive Management, with the Company's independent auditor, with the Company personnel primarily responsible for the design and implementation of the Internal Audit, and with the internal auditor (or other personnel responsible for the Internal Audit) after the internal audit function has been established.

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 Organizational Regulations or the Company's articles of association (as may be amended and/or restated from time to time, the "*Articles*"). All meetings of the Committee may be held telephonically or electronically. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board. In addition, unless otherwise restricted by any relevant provisions of the Articles or any applicable laws, the Committee may act by written consent of a majority of the Committee members in lieu of a meeting. Unless specifically stated otherwise, the provisions of the Organizational Regulations applicable to Board meetings apply by analogy to meetings of the Committee.

The Committee may retain any independent counsel, experts or advisors that the Committee believes to be necessary or appropriate. The Company must provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor 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.

In addition to the duties and responsibilities expressly delegated to the Committee in the Articles and this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with the Articles, the Organizational Regulations and this Charter, the purposes of the Committee and applicable Nasdaq 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, employee or adviser of the Company to meet with the Committee or any advisers engaged by the Committee.

### **IV. Duties and Responsibilities**

#### *Interaction with the Independent Auditor*

1. *Selection, Nomination and Oversight.* On behalf of the Board, which has fully delegated this task to the Committee, the Committee selects and nominates the independent auditor for election by the general meeting of shareholders and is responsible for the supervision and compensation of the independent auditor (including resolution of any disagreements between

Executive 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 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.

2. *Evaluation.* The evaluation of the independent auditor by the Committee shall focus on, *inter alia*, the fulfilment of the necessary qualifications and independence, including considering whether the independent auditor's quality controls are adequate and whether the provision of permitted non-audit services is compatible with maintaining the independent auditor's independence, taking into account the opinions of the Executive Management and Internal Audit.

3. *Annual Report on Independence.* The Committee must ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, must actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor, and, if the Committee determines that further inquiry is advisable, must take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

4. *Rotation.* The Committee shall ensure the rotation of the audit partners of the independent auditor as required by law.

#### Annual Financial Statements and Annual Audit

5. *Review.* The Committee shall review and discuss with the independent auditor a draft of its audit report.

6. *Audit Problems.* The Committee must discuss with the independent auditor any audit problems or difficulties and Executive Management's response and request a formal written statement from the independent auditor documenting such discussion.

7. *Form 20-F Review.* The Committee must review and discuss the annual audited financial statements with the Board, Executive Management and the independent auditor, including the Company's disclosures under "Operating and Financial Review and Prospects" in its Annual Report on Form 20-F.

#### Other Duties and Responsibilities

8. *Related Party Transactions.* The Committee must review all related person transactions reportable by the Company under Part I, Item 7.B. of Form 20-F (but without regard to the materiality threshold of that provision) on an ongoing basis for potential conflicts of interest and all such transactions must be approved or ratified by the Committee. The Committee must discuss with Executive Management and the independent auditor any related person transactions

brought to the Committee's attention that could reasonably be expected to have a material impact on the Company's financial statements.

9. *Internal Auditor.*

(a) The Committee must, once an Internal Audit is established, oversee the Company's Internal Audit (which will report functionally and administratively to the Company's Chief Financial Officer and directly to the Committee), which may be outsourced to a third-party service provider.

(b) The Committee must review any significant reports to Executive Management prepared by the internal auditors (or other personnel or service providers responsible for the Internal Audit) and Executive Management's responses.

(c) The Committee must review and discuss the responsibilities, budget and staffing of the Company's Internal Audit with Executive Management and, if appropriate, with the registered public accounting firm and/or any third party service provider providing internal audit services to the Company or, to the extent that the Company does not yet have an Internal Audit, Executive Management's plans with respect to the responsibilities, budget and staffing of the Internal Audit and its plans for the implementation of the Internal Audit.

(d) The Committee must also approve the yearly or periodic work plan proposed by the internal auditors (or other personnel or service providers responsible for the Internal Audit) and review the scope and performance of the department's internal audit plan, including the results of any internal audits, any reports to Executive Management and Executive Management's response to those reports.

10. *Quarterly Financial Statements.* The Committee must review and discuss the quarterly financial statements, if any, with the Board, Executive Management and the independent auditor.

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

12. *Risk Assessment and Risk Management.* The Committee must oversee enterprise risk management, including the management of financial risks and cybersecurity risks; review and discuss the Company's guidelines and policies with respect to risk assessment and risk management; and discuss with Executive Management the steps Executive Management has taken to monitor and control these exposures.

13. *Compliance with Applicable Laws and Regulations.* The Committee must review the Company's compliance with applicable laws and regulations and review and oversee the Company's policies, procedures and programs designed to promote and monitor legal, ethical and regulatory compliance.

14. *Internal Controls.* The Committee must discuss with Executive Management and the independent auditor their assessment of the effectiveness of the Company's internal controls

over financial reporting (“*ICFR*”), disclosure controls and procedures for financial reporting and whether any changes are appropriate in light of such assessment. The Committee shall review and discuss (i) all significant deficiencies in the design or operation of ICFR which could adversely affect the Company’s ability to record, process, summarize and report financial data, including any material weaknesses in ICFR, (ii) any fraud, whether or not material, that involves Executive Management or other employees who have a significant role in the Company’s ICFR, and (iii) any significant changes in ICFR or in other factors that could significantly affect ICFR, including any corrective actions with regards to significant deficiencies and material weaknesses. The Committee must review and discuss with Executive Management and the independent auditor Executive Management’s report on ICFR and the independent auditor’s attestation report on the Company’s ICFR for purposes of the Company’s Annual Report on Form 20-F, to the extent such reports are required.

15. *Legal Matters.* The Committee must review major issues regarding the status of the Company's material legal matters, as well as major legislative and regulatory developments that may have significant impact on the Company and/or its financial statements.

16. *Evaluation of Executive Management’s Principles and Proposals.* The Committee must evaluate Executive Management’s principles and proposals for, and formulate recommendations in regards to financial planning, dividend policy, accounting, reporting and disclosure and capital market relations. The Committee shall also review proposed concepts of financial objectives, cost of capital, enhancement of shareholder value, group and divisional objectives and any specific project objectives.

17. *Review of Other Matters.* The Committee must review other matters in relation to the Company's accounting, auditing, financial reporting and policies, risk management framework and compliance with law and internal policies.

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

19. *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 employees of concerns regarding questionable accounting or auditing matters.

20. *Code of Business Conduct and Ethics.* The Committee must, at least periodically, consider and discuss with Executive Management and the independent auditor the Company’s Code of Business Conduct and Ethics and the procedures in place to enforce the Code of Business Conduct and Ethics.

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

22. *Committee Self-Evaluation and Review.* The Committee shall periodically perform an evaluation of the performance of the Committee. The Committee must annually review the financial literacy of each member of the Committee and determine whether he/she meets the

applicable legal standards, confirm the Committee's financial expert and propose to the Board the appropriate determination and its disclosure.

23. *Review of this Charter.* The Committee must annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

24. *Other Duties and Responsibilities.* The Committee shall perform such other activities and functions as are required by applicable law, Nasdaq rules or provisions in the Articles, or as are otherwise necessary and advisable, in its or the Board's discretion, for the efficient discharge of its duties.

## **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.