

Hoya Midco, LLC and Vivid Seats LLC (collectively the "Company," "we," "our" and "the") provide an online ticket marketplace that enables buyers to easily discover and purchase tickets to live events and attractions and book hotel rooms and packages in the United States, Canada and Japan. In our Marketplace segment, we primarily act as an intermediary between ticket buyers, sellers and partners within our online ticket marketplace, while enabling ticket sellers and partners to seamlessly manage their operations. In our Resale segment, we primarily acquire tickets to resell on secondary ticket marketplaces, including our own. We have prepared these unaudited condensed consolidated financial statements in accordance with accounting principles generally accepted in the United States of America ("GAAP") for interim financial information and the instructions to the Quarterly Report on Form 10-Q and Article 10 of Regulation S-X issued by the U.S. Securities and Exchange Commission (the "SEC"). Accordingly, they do not include all of the information and notes required by GAAP for comprehensive annual financial statements. In our opinion, all adjustments considered necessary for a fair presentation of the results of operations for the interim periods have been included and are of a normal, recurring nature. The results reflected in these condensed consolidated financial statements are not necessarily indicative of results that may be expected for any other interim period or for the full year. These condensed consolidated financial statements should be read together with the audited annual consolidated financial statements and accompanying notes included in our Annual Report on Form 10-K for the fiscal year ended December 31, 2023, which was filed with the SEC on March 8, 2024 (our "2023 Form 10-K"). These condensed consolidated financial statements include all of our accounts, including those of our consolidated subsidiaries. All intercompany transactions and balances have been eliminated in consolidation.

2. New Accounting Standards Issued Accounting Standards Adopted Acquired Contract Assets and Contract Liabilities In October 2021, the Financial Accounting Standards Board (the "FASB") issued Accounting Standard Update ("ASU") 2021-08, Business Combinations (Topic 805): Accounting for Contract Assets and Contract Liabilities from Contracts with Customers. The ASU requires contract assets and liabilities acquired in a business combination to be recognized and measured by the acquirer on the acquisition date in accordance with Accounting Standards Codification ("ASC") Topic 606, Revenue from Contracts with Customers, as if it had originated the contracts. Under the previous guidance, such assets and liabilities were recognized by the acquirer at fair value on the acquisition date. The ASU allows for immediate adoption on a retrospective basis for all business combinations that have occurred since the beginning of the annual period that includes the interim period of adoption. We elected to adopt these requirements during the three months ended December 31, 2023, with no material impact on our condensed consolidated financial statements. Issued Accounting Standards Not Yet Adopted Segment Reporting - Improvements to Reportable Segment Disclosures In November 2023, the FASB issued ASU 2023-07, Segment Reporting (Topic 280): Improvements to Reportable Segment Disclosures, which updates reportable segment disclosure requirements primarily through enhanced disclosures about significant segment expenses. The amendments are effective for fiscal years beginning after December 15, 2023, and for interim periods within fiscal years beginning after December 15, 2024. Early adoption is permitted. The amendments should be applied retrospectively to all prior periods presented in the financial statements. We are currently evaluating the impact of adopting the amendments on our future condensed consolidated financial statements.

8. Vivid Seats INC. NOTES to the CONDENSED Consolidated Financial Statements (UNAUDITED) Income Taxes In December 2023, the FASB issued ASU 2023-09, Income Taxes (Topic 740): Improvements to Income Tax Disclosures, which requires that an entity, on an annual basis, disclose additional income tax information, primarily related to the rate reconciliation and income taxes paid. The amendments are intended to enhance the transparency and decision usefulness of income tax disclosures. The amendments are effective for annual periods beginning after December 15, 2025. We are currently evaluating the impact of adopting the new amendments, which are expected to result in enhanced disclosures, on our future condensed consolidated financial statements.

Stock Compensation In March 2024, the FASB issued ASU 2024-01, Compensation - Stock Compensation (Topic 718) "Scope Application of Profits Interest and Similar Awards. The amendments are intended to improve the clarity of paragraph 718-10-15-3 and its application to profits interest or similar awards, primarily through the addition of an illustrative example. The amendments are effective for fiscal years beginning after December 15, 2025, and for interim periods within those annual periods. Early adoption is permitted for both interim and annual financial statements that have not yet been issued or made available for issuance. We are currently evaluating the impact of adopting the amendments on our future condensed consolidated financial statements.

3. Business Acquisitions Vegas.com Acquisition On November 3, 2023, we acquired VDC Holdco, LLC, the parent company of Vegas.com, LLC (together, "Vegas.com"), an online ticket marketplace headquartered in Las Vegas, Nevada. The purchase price was \$248.3 million, comprising \$152.8 million in cash and approximately 15.6 million shares of our Class A common stock. We financed the cash portion of the purchase price at closing with cash on hand. The purchase consideration allocation is preliminary because the evaluations necessary to assess the fair values of the net assets acquired are still in process. The primary areas that are not yet finalized relate to the valuations of certain intangible assets and acquired income tax assets and liabilities. As a result, these allocations are subject to change during the one-year measurement period. There were no changes to the preliminary purchase price allocation during the six months ended June 30, 2024. Wavedash Acquisition On September 8, 2023, we acquired WD Holdings Co., Ltd., the parent company of Wavedash Co., Ltd. (together, "Wavedash"), an online ticket marketplace headquartered in Tokyo, Japan. The purchase price was JPY 10,946.1 million, or approximately \$74.3 million based on the exchange rate in effect on the acquisition date, before considering the net effect of cash acquired. We financed the purchase price at closing with cash on hand. The purchase consideration allocation is preliminary because the evaluations necessary to assess the fair values of the net assets acquired are still in process. The primary areas that are not yet finalized relate to the valuations of certain intangible assets and acquired income tax assets and liabilities. Acquired assets and liability amounts are also still being finalized. As a result, these allocations are subject to change during the one-year measurement period. There were no changes to the preliminary purchase price allocation during the six months ended June 30, 2024.

4. Revenue Recognition We recognize revenue in accordance with ASC Topic 606, Revenue from Contracts with Customers. We have two reportable segments: Marketplace and Resale. In our Marketplace segment, we primarily act as an intermediary between ticket buyers, sellers and partners through which we earn revenue processing ticket sales for live events and attractions and from facilitating the booking of hotel rooms and packages from our Owned Properties and from our Private Label Offering. Our Owned Properties consist of our websites and mobile applications, including Vivid Seats, Vegas.com and Wavedash, and our Private Label Offering consists of numerous distribution partners. The Owned Properties component of our Marketplace 9 Vivid Seats INC. NOTES to the CONDENSED Consolidated Financial Statements (UNAUDITED) segment also includes our Vivid Picks daily fantasy sports offering, where users partake in contests by making picks from a variety of sport and player matchups. Using our online platform, we facilitate customer payments, deposits and withdrawals, coordinate ticket deliveries and provide customer service. Marketplace revenues consisted of the following (in thousands):

Three Months Ended June 30, 2024	Six Months Ended June 30, 2024	2023
Owned Properties	\$ 138,587	\$ 103,413
Marketplace	\$ 265,158	\$ 206,228
Total	\$ 403,745	\$ 31,737
Concerts	\$ 64,900	\$ 69,503
Sports	\$ 170,046	\$ 139,150
Other	\$ 330,058	\$ 275,731
Total Marketplace revenues	\$ 170,046	\$ 139,150

Marketplace revenues consisted of the following event categories (in thousands):

Three Months Ended June 30, 2024	Six Months Ended June 30, 2024	2023
Concerts	\$ 80,803	\$ 77,741
Sports	\$ 148,832	\$ 152,620
Other	\$ 30,917	\$ 6,854
Total Marketplace revenues	\$ 170,046	\$ 139,150

In our Resale segment, we primarily acquire tickets to resell on secondary ticket marketplaces, including our own. Resale revenues were \$28.3 million and \$59.1 million during the three and six months ended June 30, 2024, respectively, and \$26.2 million and \$50.7 million during the three and six months ended June 30, 2023, respectively. At June 30, 2024, Deferred revenue was \$30.2 million, which primarily relates to our Vivid Seats Rewards loyalty program. Stamps earned under the program expire in two to three years, if not converted to credits, and credits expire in two to four years, if not redeemed. We expect to recognize all outstanding deferred revenue in the next seven years. At December 31, 2023, \$34.7 million was recorded as Deferred revenue, of which of which \$5.6 million and \$14.1 million was recognized as revenue during the three and six months ended June 30, 2024, respectively. At December 31, 2022, \$32.0 million was recorded as Deferred revenue, of which \$0.8 million and \$11.7 million was recognized as revenue during the three and six months ended June 30, 2023, respectively.

5. Segment Reporting Our reportable segments are Marketplace and Resale. In our Marketplace segment, we primarily act as an intermediary between ticket buyers, sellers and partners through which we earn revenue processing ticket sales for live events and attractions and from facilitating the booking of hotel rooms and packages. In our Resale segment, we primarily acquire tickets to resell on secondary ticket marketplaces, including our own. Revenues and contribution margin (defined as revenues less cost of revenues and marketing and selling expenses) are used by our Chief Operating Decision Maker (our "CODM") to assess performance of the business. We do not report our assets, capital expenditures, general and administrative expenses or related depreciation and amortization expenses by segment because our CODM does not use this information to evaluate the performance of our operating segments.

10 Vivid Seats INC. NOTES to the CONDENSED Consolidated Financial Statements (UNAUDITED) The following tables represent our segment information (in thousands):

Three Months Ended June 30, 2024	Six Months Ended June 30, 2024	2023
Marketplace	\$ 170,046	\$ 139,150
Resale	\$ 28,300	\$ 59,100
Consolidated	\$ 198,346	\$ 188,250
Cost of revenues	\$ 389,168	\$ 330,058
Revenues	\$ 28,270	\$ 275,731
Depreciation and amortization	\$ 198,316	\$ 198,316
Contribution margin	\$ 103,420	\$ 103,420
General and administrative	\$ 137,861	\$ 137,861
Interest expense	\$ 20,985	\$ 20,985
Income from operations	\$ 10,406	\$ 10,406
Other expense	\$ 3,202	\$ 3,202
Income (loss) before income taxes	\$ 5,784	\$ 5,784
Income taxes	\$ (644)	\$ (644)
Net income	\$ 12,364	\$ 12,364
Three Months Ended June 30, 2023	2023	2023
Marketplace	\$ 139,150	\$ 139,150
Resale	\$ 26,220	\$ 26,220
Consolidated	\$ 165,380	\$ 165,380
Cost of revenues	\$ 275,731	\$ 275,731
Depreciation and amortization	\$ 50,712	\$ 50,712
Contribution margin	\$ 326,443	\$ 326,443
General and administrative	\$ 22,766	\$ 22,766
Interest expense	\$ 19,850	\$ 19,850
Other expense	\$ 42,616	\$ 42,616
Income before income taxes	\$ 42,826	\$ 42,826
Income taxes	\$ 37,550	\$ 37,550
Net income	\$ 80,376	\$ 80,376
Marketing and selling	\$ 65,192	\$ 65,192
Depreciation and amortization	\$ 119,964	\$ 119,964
Contribution margin	\$ 161,922	\$ 161,922
General and administrative	\$ 119,964	\$ 119,964
Interest expense	\$ 12,364	\$ 12,364
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123
Change in fair value of contingent consideration	\$ 1,052	\$ 1,052
Income from operations	\$ (1,018)	\$ (1,018)
Interest expense	\$ 5,784	\$ 5,784
Other expense	\$ 6,052	\$ 6,052
Income before income taxes	\$ 1,000	\$ 1,000
Income taxes	\$ 673	\$ 673
Net income	\$ 13,841	\$ 13,841

Substantially all of our sales occur and assets reside in the United States.

6. Accounts Receivable - Net The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2024	December 31, 2023	2023
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2023	December 31, 2022	2022
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2022	December 31, 2021	2021
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2021	December 31, 2020	2020
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2020	December 31, 2019	2019
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2019	December 31, 2018	2018
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2018	December 31, 2017	2017
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2017	December 31, 2016	2016
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2016	December 31, 2015	2015
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2015	December 31, 2014	2014
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2014	December 31, 2013	2013
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2013	December 31, 2012	2012
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2012	December 31, 2011	2011
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	\$ 38,307
Income before income taxes	\$ 17,613	\$ 17,613
Income taxes	\$ 17,613	\$ 17,613
Net income	\$ 51,123	\$ 51,123

The following table summarizes our accounts receivable balance, net of allowance for doubtful accounts (in thousands):

June 30, 2011	December 31, 2010	2010
Marketplace	\$ 42,192	\$ 37,550
Resale	\$ 6,380	\$ 8,376
Consolidated	\$ 51,572	\$ 45,926
Depreciation and amortization	\$ 13,162	\$ 13,162
Allowance for doubtful accounts	\$ 126,103	\$ 126,103
General and administrative	\$ 38,307	\$ 38,307
Interest expense	\$ 11,964	\$ 11,964
Other expense	\$ 38,307	

privately held company in the form of a convertible promissory note (the "Note") and a warrant to purchase up to 1,874,933 shares of the company's stock (the "Warrant"). Interest on the Note accrues at 8% per annum and outstanding principal and accrued interest is due and payable at the earlier of July 3, 2030 or a change in control of the company. The Warrant is exercisable until the date three years after the Note is repaid, subject to certain accelerating events. We account for the Note in accordance with ASC Topic 320, Investments - Debt and Equity Securities. The Note is classified as an available-for-sale security and is recorded at fair value with the change in unrealized gains and losses reported as a separate component on the Condensed Consolidated Statements of Comprehensive Income (Loss) until realized. The Note's unrealized gain for the three and six months ended June 30, 2024 was less than \$0.1 million. The Note's amortized cost was \$3.0 million and \$2.7 million at June 30, 2024 and December 31, 2023, respectively. We did not recognize any credit losses related to the Note during the six months ended June 30, 2024. We account for the Warrant in accordance with ASC Topic 815, Derivatives and Hedging, pursuant to which we record the derivative instrument on the Condensed Consolidated Balance Sheets at fair value with changes in fair value recognized in Other expense on the Condensed Consolidated Statements of Operations on a recurring basis. The classification of the derivative instrument, including whether it should be recorded as an asset or a liability, is evaluated at the end of each reporting period. 10. Fair Value Measurements We account for financial instruments under ASC Topic 820, Fair Value Measurements (â€œASC 820â€), which defines fair value, establishes a framework for measuring fair value in GAAP and expands disclosures about fair value. 13. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)measurements. To increase consistency and comparability in fair value measurements, ASC 820 establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value into three levels as follows: Level 1 - Measurements that reflect quoted prices (unadjusted) for identical assets or liabilities in active markets. Level 2 - Measurements that include other inputs that are directly or indirectly observable in the marketplace. Level 3 - Measurements derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable. These fair value measurements require significant judgment. Financial instruments recorded at fair value on recurring basis as of June 30, 2024 and December 31, 2023 were as follows (in thousands): A Fair Value Measurements Using A Level 1 A Level 2 A Level 3 A Total A June 30, 2024 A A A A A A A A Note A \$ â€" A \$ 3,200 A \$ 3,200 A Warrant A A â€" A A A 4,044 A A A \$ â€" A A \$ 4,044 A A A \$ 7,244 A \$ 7,244 A Fair Value Measurements Using A Level 1 A Level 2 A Level 3 A Total A December 31, 2023 A A A A A A A A Note A \$ â€" A A A \$ 2,868 A \$ 2,868 A Warrant A A â€" A A A 4,125 A A A \$ 4,125 A A A \$ 6,993 A \$ 6,993 A The fair value of the Note is determined using the income approach, utilizing Level 3 inputs. The estimated fair value of the Warrant is determined using the Black-Scholes model, which requires us to make assumptions and judgments about the variables used in the calculation related to volatility, expected term, dividend yield and risk-free interest rate. Because of the inherent uncertainty of valuation, these estimated values may differ significantly from the values that would have been used had a ready market for the investments existed, and the differences could be material. The following table presents quantitative information about the significant unobservable inputs applied to these Level 3 fair value measurements: A Significant A A A A A A Unobservable A June 30, A December 31, A Asset A Inputs A 2024 A 2023 A Note A Expected terms (years) A A 6.0 A A 6.5 A A Implied Yield A A 21.5 % A 21.7 % Warrant A Expected terms (years) A A 6.0 A A 6.5 A A Estimated volatility A A 56.0 % A A 56.0 % A A Risk-free rate A A 4.3 % A 3.9 % A Expected dividend yield A A 0 % A A 0 % A 14. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)The following table provides a reconciliation of the financial instruments measured at fair value using Level 3 significant unobservable inputs (in thousands): A Note A Warrant A Balance at January 1, 2024 A \$ 2,868 A \$ 4,125 A Accretion of discount A A 51 A A â€" A Interest paid-in-kind A A 239 A A A â€" A Total unrealized gains or losses: A A A A A Recognized in earnings A A â€" A A (81) Recognized in Other comprehensive loss A A 42 A A A â€" A Balance at June 30, 2024 A \$ 3,200 A \$ 4,044 A Other financial instruments, including accounts receivable and accounts payable, are carried at cost, which approximates their fair value because of their short-term nature. 11. Accrued Expenses and Other Current LiabilitiesAccrued expenses and other current liabilities consisted of the following (in thousands): A A June 30, A December 31, A A 2024 A A 2023 A Accrued marketing expense A \$ 36,549 A \$ 39,210 A Accrued customer credits A A 58,620 A A 64,318 A Accrued future customer compensation A A 28,833 A A 33,010 A Accrued payroll A A 10,813 A A 17,381 A Accrued operating expenses A A 17,308 A A 20,828 A Other current liabilities A A 16,860 A A 16,895 A Total accrued expenses and other current liabilities A \$ 168,983 A \$ 191,642 A Accrued customer credits represent credits issued and outstanding for cancellations or other service issues related to recorded sales transactions. The accrued amount is reduced by the amount of credits estimated to go unused, or breakage, provided that the credits are not subject to escheatment. We estimate breakage based on historical usage trends and available data on comparable programs, and we recognize breakage in proportion to the pattern of redemption for customer credits. Our breakage estimates could be impacted by future activity differing from our estimates, the effects of which could be material. During the three and six months ended June 30, 2024, \$1.5 million and \$3.0 million of accrued customer credits were redeemed, respectively, and we recognized \$4.5 million and \$6.5 million of revenue from breakage, respectively. During the three and six months ended June 30, 2023, \$2.6 million and \$5.2 million of accrued customer credits were redeemed, respectively, and we recognized \$6.1 million and \$10.7 million of revenue from breakage, respectively. Breakage amounts are net of reductions in associated accounts receivable balances. Accrued future customer compensation represents an estimate of the amount of customer compensation due from cancellation charges in the future. These provisions, which are based on historic experience, revenue volumes for future events and management's estimate of the likelihood of future cancellations, are recognized as a component of Revenues in the Condensed Consolidated Statements of Operations. The expected recoveries of these obligations from ticket sellers and partners are included in Prepaid expenses and other current assets in the Condensed Consolidated Balance Sheets. This estimated accrual could be impacted by future activity differing from our estimates, the effects of which could be material. During the three and six months ended June 30, 2024, we recognized a net increase in revenue of \$0.6 million and \$0.3 million, respectively, and during the three and six months ended June 30, 2023, we recognized a net increase in revenue of \$1.1 million and a net decrease in revenue of \$0.2 million, respectively, in each case from the reversals of previously recorded revenue and changes to accrued 15. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)future customer compensation related to event cancellations where the performance obligations were satisfied in prior periods. 12. DebtOur outstanding debt is comprised of the following (in thousands): A A June 30, A December 31, A A 2024 A 2023 A February 2022 First Lien Loan A \$ â€" A \$ 270,188 A Shoko Chukin Bank Loan A A â€" A A 2,954 A June 2024 First Lien Loan A A 395,000 A A â€" A Total long-term debt, gross A A 395,000 A A 273,142 A Less: unamortized debt issuance costs A A (4,544) A A (4,577) Total long-term debt, net A \$ 386,506 A A \$ 264,632 A June 2017 Term LoansIn June 2017, we entered into a \$575.0 million first lien debt facility, comprising a \$50.0 million revolving credit facility and a \$525.0 million term loan (the "June 2017 First Lien Loan"), and a second lien credit facility, comprising a \$185.0 million second lien term loan (the "June 2017 Second Lien Loan"). The June 2017 First Lien Loan was amended to upsize the committed amount by \$115.0 million in July 2018. In October 2019, we paid off the June 2017 Second Lien Loan balance. The revolving credit facility component of the first lien debt facility was retired in May 2020. In October 2021, we made an early principal payment related to the June 2017 First Lien Loan of \$148.2 million in connection with, and using the proceeds from, the merger transaction with Horizon Acquisition Corporation (the "Merger Transaction") and a related private investment in public equity. On February 3, 2022, we repaid the outstanding balance of \$190.7 million from the June 2017 First Lien Loan and refinanced the remaining balance with a \$275.0 million term loan (as discussed in the February 2022 First Lien Loan section below). February 2022 First Lien LoanOn February 3, 2022, we entered into an amendment which refinanced the remaining balance of the June 2017 First Lien Loan with a \$275.0 million term loan (the "February 2022 First Lien Loan") and added a \$100.0 million revolving credit facility (the "Revolving Facility") with a maturity date of February 3, 2027. On June 14, 2024, we refinanced the remaining \$269.5 million balance of the February 2022 First Lien Loan, which carried an interest rate of SOFR (as defined herein and subject to a 0.5% floor) plus a margin of 3.25%, with a \$395.0 million term loan (as discussed in the June 2024 First Lien Loan section below). June 2024 First Lien LoanOn June 14, 2024, we entered into an amendment which refinanced the remaining balance of the February 2022 First Lien Loan with a \$395.0 million term loan (the "June 2024 First Lien Loan") with a maturity date of February 3, 2029. The terms of the June 2024 First Lien Loan specify a secured overnight financing rate (â€œSOFRâ€)-based floating interest rate and contain a springing financial covenant that requires compliance with a first lien net leverage ratio when revolver borrowings exceed certain levels. All obligations under the June 2024 First Lien Loan are unconditionally guaranteed by Hoya Intermediate and substantially all of Hoya Intermediate's existing and future direct and indirect wholly owned domestic subsidiaries (collectively, the "Guarantors"). The June 2024 First Lien Loan requires quarterly amortization payments of \$1.0 million. The Revolving Facility does not require periodic payments. All obligations under the June 2024 First Lien Loan are secured, subject to permitted liens and other exceptions, by first-priority perfected security interests in substantially all of our and the Guarantors' assets. The June 2024 First Lien Loan carries an interest rate of SOFR (subject to a 0.5% floor) plus a margin of 3.00%; provided that such margin may be reduced to 2.75% if the corporate rating assigned to us by Moody's Investors Service, Inc. and S&P Global Ratings is at least Baa3. NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)Ba3/BB- (in each case, stable or better). The effective interest rate on the June 2024 First Lien Loan was 8.64% per annum at June 30, 2024. The June 2024 First Lien Loan is held by third-party financial institutions and is carried at the outstanding principal balance, less debt issuance costs and any unamortized discount or premium. Because the fair value was estimated using quoted prices that are directly observable in the marketplace, it is estimated on a Level 2 basis. At June 30, 2024, the fair value of the June 2024 First Lien Loan approximated the carrying value. We are subject to certain reporting and compliance-related covenants to remain in good standing under the June 2024 First Lien Loan. These covenants, among other things, limit our ability to incur additional indebtedness and, in certain circumstances, to enter into transactions with affiliates, create liens, merge or consolidate and make certain payments. Non-compliance with these covenants and failure to remedy could result in the acceleration of the loans or foreclosure on the collateral. As of June 30, 2024, we were in compliance with all debt covenants related to the June 2024 First Lien Loan and had no outstanding borrowings under the Revolving Facility. The refinancing of the February 2022 First Lien Loan with the June 2024 First Lien Loan was accounted for as a debt modification. We recognized an expense of \$1.7 million for third-party fees incurred in relation to the debt modification during the three and six months ended June 30, 2024, which is presented in Other expense on the Condensed Consolidated Statements of Operations. Shoko Chukin Bank LoanIn connection with our acquisition of Wavedash, we assumed long-term debt owed to Shoko Chukin Bank (the "Shoko Chukin Bank Loan") of JPY 458.3 million (approximately \$3.1 million), which had an original maturity date of June 24, 2026 and was subject to a fixed interest rate of 1.27% per annum. On April 4, 2024, we paid off the Shoko Chukin Bank Loan balance in its entirety. 13. Financial InstrumentsWe issued the following warrants during the year ended December 31, 2021 in connection with the Merger Transaction: Public WarrantsWe issued to former warrant holders of Horizon Acquisition Corporation warrants to purchase 18,132,776 shares of our Class A common stock at an exercise price of \$11.50 per share (the "Public Warrants"), of which warrants to purchase 5,166,666 shares were issued to Horizon Sponsor, LLC. The Public Warrants are traded on the Nasdaq Stock Market under the symbol "SEATW". As of June 30, 2024, there were 6,766,853 Public Warrants outstanding. Private WarrantsWe issued to Horizon Sponsor, LLC warrants to purchase 6,519,791 shares of our Class A common stock at an exercise price of \$11.50 per share (the "Private Warrants"). As of June 30, 2024, there were 6,519,791 Private Warrants outstanding. Exercise WarrantsWe issued to Horizon Sponsor, LLC warrants to purchase 17,000,000 shares of our Class A common stock at an exercise price of \$10.00 per share (the "Exercise Warrants") and warrants to purchase 17,000,000 shares of our Class A common stock at an exercise price of \$15.00 per share (the "Exercise Warrants") and, together with the \$10 Exercise Warrants, the "Exercise Warrants"). As of June 30, 2024, there were 34,000,000 Exercise Warrants outstanding (comprised of 17,000,000 \$10 Exercise Warrants and 17,000,000 \$15 Exercise Warrants). Hoya Intermediate WarrantsHoya Intermediate issued to Hoya Topco, LLC (the "Hoya Topco") warrants to purchase 3,000,000 Intermediate Units at an exercise price of \$10.00 per unit (the "Hoya Intermediate Warrants") and warrants to purchase 3,000,000 Intermediate Units at an exercise of \$15.00 per unit (the "Hoya Intermediate Warrants") and, together with the \$10 Hoya Intermediate Warrants, the "Hoya Intermediate Warrants"). 17. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)A portion of the Hoya Intermediate Warrants, consisting of warrants to purchase 1,000,000 Intermediate Units at exercise prices of \$10.00 and \$15.00 per unit, respectively (the "Option Contingent Warrants"), were issued in tandem with stock options we issued to members of our management team (the "Management Options"). The Option Contingent Warrants only become exercisable by Hoya Topco if a Management Option is forfeited or expires unexercised. On December 7, 2023, Hoya Topco voluntarily terminated a portion of the Hoya Intermediate Warrants, consisting of Option Contingent Warrants to purchase 1,000,000 Intermediate Units at exercise prices of \$10.00 and \$15.00 per unit, respectively. As of June 30, 2024, there were 4,000,000 Hoya Intermediate Warrants outstanding (comprised of 2,000,000 \$10 Hoya Intermediate Warrants and 2,000,000 \$15 Hoya Intermediate Warrants). The following assumptions were used to calculate the fair value of the Hoya Intermediate Warrants: A A June 30, A December 31, A A 2024 A 2023 A Estimated volatility A A 48.0 % A A 48.0 % Expected term (years) A A 7.3 A A 7.8 A Risk-free rate A A 4.3 % A A 3.9 % Expected dividend yield A A 0.0 % A A 0.0 % For the three and six months ended June 30, 2024, the fair value of the Hoya Intermediate Warrants decreased by \$1.3 million and \$1.8 million, respectively. For three and six months ended June 30, 2023, the fair value of both the Hoya Intermediate Warrants and the Option Contingent Warrants increased by \$1.0 million and \$0.7 million, respectively. The change in fair value of the Hoya Intermediate Warrants and the Option Contingent Warrants is presented in Other expense on the Condensed Consolidated Statements of Operations. Upon the valid exercise of a Hoya Intermediate Warrant for Intermediate Units, we will issue an equivalent number of shares of our Class B common stock to Hoya Topco. Mirror WarrantsHoya Intermediate issued to us warrants to purchase 17,000,000 of its common units ("Intermediate Units") at an exercise price of \$10.00 per unit (the "Mirror Warrants"), warrants to purchase 17,000,000 Intermediate Units at an exercise of \$15.00 per unit (the "Hoya Intermediate Warrants") and, warrants to purchase 24,652,557 Intermediate Units at an exercise price of \$11.50 per unit (the "Hoya Intermediate Warrants") and, together with the \$10 Hoya Intermediate Warrants and the \$15 Mirror Warrants).

Warrants, the "Mirror Warrants"). Upon the valid exercise of a Public, Private or Exercise Warrant, Hoya Intermediate will issue to us an equivalent number of Intermediate Units. Similarly, if a Public, Private or Exercise Warrant is tendered, an equivalent number of Mirror Warrants will be tendered. As of June 30, 2024, there were 47,286,644 Mirror Warrants outstanding (comprised of 17,000,000 \$10 Mirror Warrants, 17,000,000 \$15 Mirror Warrants and 13,286,644 \$11.50 Mirror Warrants). 14. EquityShare Repurchase ProgramsOn February 29, 2024, our Board of Directors (our "Board") authorized a share repurchase program for up to \$100.0 million of our Class A common stock, which program was publicly announced on March 5, 2024 and does not have a fixed expiration date (the "2024 Repurchase Program"). As of June 30, 2024, we had repurchased approximately 3.5 million shares of our Class A Common Stock for approximately \$20.0 million under the 2024 Repurchase Program and paid less than \$0.1 million in commissions. As of June 30, 2024, approximately \$80.0 million remained available for future repurchases under the 2024 Repurchase Program. On May 25, 2022, our Board authorized a share repurchase program for up to \$40.0 million of our Class A common stock, which program was publicly announced on May 26, 2022 (the "2022 Repurchase Program"). The 2022 Repurchase Program's authorization was fully utilized during 2022 and the three months ended March 31, 2023. 18. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)Cumulatively under the 2022 Repurchase Program, we repurchased 5.3 million shares of our Class A common stock for \$40.0 million and paid \$0.1 million in commissions. Share repurchases are accounted for as Treasury stock in the Condensed Consolidated Balance Sheets. Accumulated Other Comprehensive Income (Loss)The following table presents the changes in each component of Accumulated other comprehensive income (loss) attributable to Class A Common Stockholders (in thousands):

Category	Unrealized gain on investments	Foreign currency translation adjustment	Total Balance at January 1, 2024	Balance at June 30, 2024
Unrealized gain on investments	\$ 641	\$ 747	\$ 106	\$ 133
Foreign currency translation adjustment	\$ (1,990)	\$ (1,963)	\$ (1,349)	\$ (1,216)
Total	\$ (1,349)	\$ (1,216)	\$ 15	\$ 15

 15. Commitments and ContingenciesLitigationFrom time to time, we are involved in various claims and legal actions arising in the ordinary course of business, none of which, in the opinion of management, could have a material effect on our business, financial position or results of operations other than those matters discussed herein. We were a co-defendant in a class action lawsuit in Canada alleging a failure to disclose service fees prior to checkout. A final order approving the settlement of this lawsuit was entered by the court in August 2020. In January 2022, we issued coupons to certain members of the class. Other members of the class were notified in 2022 that they are eligible to submit a claim for a coupon. As of June 30, 2024 and December 31, 2023, a liability of \$0.9 million was recorded in Accrued expenses and other current liabilities in the Condensed Consolidated Balance Sheets related to expected claim submissions and credit redemptions as of the measurement date. We have been a defendant in multiple class action lawsuits related to customer compensation for cancellations, primarily as a result of COVID-19 restrictions. A final order approving the settlement of one such lawsuit was entered by the court in November 2021, pursuant to which we paid \$4.5 million (after insurance) to fund a claims settlement pool in 2021 that was fully disbursed in 2022. A final order approving the settlement of another such lawsuit was entered by the court on January 31, 2023, pursuant to which we paid \$3.3 million (after insurance) to cover legal and administrative fees and approved claims (payments for which were made in August 2023). We had no accrued liability as of June 30, 2024 and December 31, 2023 related to these matters. We are a defendant in a lawsuit related to an alleged violation of the Illinois Biometric Information Privacy Act. In June 2024, we reached an agreement to settle this lawsuit for \$0.3 million, subject to court approval, which we expect to be covered in full by insurance. We had no accrued liability as of June 30, 2024 and December 31, 2023 related to this matter. OtherIn 2018, the U.S. Supreme Court issued its decision in *South Dakota v. Wayfair Inc.*, which overturned previous case law that had precluded state and local governments from imposing sales tax collection requirements on retailers without a physical presence. In response, most jurisdictions have adopted laws that attempt to impose tax collection obligations on out-of-state companies, and we have registered and begun collecting tax where required by statute. It is reasonably possible that state or local governments will continue to adopt or interpret laws such that we are required to calculate, collect and remit taxes on sales in their jurisdictions. A successful assertion by one or more jurisdictions could result in material tax liabilities, including uncollected taxes on past sales, as well as penalties and interest. Based on our analysis of certain state and local regulations, specifically related to marketplace facilitators and ticket sales, we have recorded liabilities in all jurisdictions where we believe a risk of loss is probable. We continuously monitor state and local regulations and will implement required collection and remittance procedures if and when we are subject to such regulations. As of June 30, 2024 and December 31, 2023, we recorded a liability of \$2.3 million and \$3.2 million, respectively, related to uncollected state and local taxes in the U.S. This liability is recorded in Accrued expenses and other current 19. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)liabilities in the Condensed Consolidated Balance Sheets. This liability is inclusive of jurisdictions where we believe it is probable we should remit but have not yet begun collecting from customers, and is reduced by abatements received. The net expense related to uncollected state and local taxes in the U.S. recorded in General and administrative expenses in the Condensed Consolidated Statements of Operations during the three and six months ended June 30, 2024 was \$2.3 million, and \$(0.4) million, respectively. 16. Related-Party TransactionsViral Nation Inc.Viral Nation Inc. ("Viral Nation") is a marketing agency that creates viral and social media influencer campaigns and provides advertising, marketing and technology services. Todd Boehly, a member of our Board, serves on the board of directors of Viral Nation and is the Co-Founder, Chairman and CEO of Eldridge Industries, LLC ("Eldridge"), which owns greater than 10% of Viral Nation. For Viral Nation's services, we incurred an expense of zero and \$0.3 million during the three and six months ended June 30, 2024 and less than \$0.1 million during the three and six months ended June 30, 2023, respectively, which is presented in Marketing and selling expenses on the Condensed Consolidated Statements of Operations.Rolling Stone, LLC/Rolling Stone, LLC ("Rolling Stone") is a high-profile magazine and media platform focused on music, film, television and news coverage. Todd Boehly, a member of our Board, is the Co-Founder, Chairman and CEO of Eldridge, which owns greater than 10% of Rolling Stone. In connection with a partnership with Rolling Stone, we incurred zero expense for the three and six months ended June 30, 2024 and an expense of \$0.3 million and \$0.6 million for the three and six months ended June 30, 2023, respectively, which is presented in Marketing and selling expenses on the Condensed Consolidated Statements of Operations. Los Angeles DodgersThe Los Angeles Dodgers (the "Dodgers") is a Major League Baseball team based in Los Angeles, California. Todd Boehly, a member of our Board, owns greater than 10% of the Dodgers. As part of our strategic partnership with the Dodgers, including our designation as an Official Ticket Marketplace of the Dodgers and certain other advertising, marketing, promotional and sponsorship benefits, we incurred an expense of \$1.1 million for the three and six months ended June 30, 2024 and zero expense for the three and six months ended June 30, 2023, respectively, which is presented in Marketing and selling expenses on the Condensed Consolidated Statements of Operations. Additionally, we recorded a prepaid expense of \$0.9 million as of June 30, 2024, which is presented in Prepaid expenses and other current assets on the Condensed Consolidated Balance Sheets.Tax Receivable AgreementIn connection with the Merger Transaction, we entered into a Tax Receivable Agreement (the "TRA") with the existing Hoya Intermediate shareholders. For more information, see "Tax Receivable Agreement" in Note 17, Income Taxes. 17. Income TaxesFor the three and six months ended June 30, 2024, we recorded a \$0.6 million and \$2.9 million income tax expense in continuing operations, respectively. Our effective income tax rate differed from the 21% U.S. federal statutory rate due to a non-controlling interest adjustment for VSI's allocable share of Hoya Intermediate's income (loss), state taxes, equity-based compensation and limitations on compensation deductions. For the three and six months ended June 30, 2023, we recorded a \$24.5 million and \$24.2 million income tax benefit in continuing operations, respectively. Our effective income tax rate differed from the 21% U.S. federal statutory rate primarily due to the release of our valuation allowance on our U.S. net operating losses, interest limitations and tax credit carryforwards, of which \$25.3 million was recorded as a discrete tax benefit during the three and six months ended June 30, 2023. 20. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)As of June 30, 2024 and December 31, 2023, our deferred tax assets were primarily the result of our investment in partnership, tax receivable agreement, net operating losses, interest limitations and tax credit carryforwards. As of each reporting date, management considers new evidence, both positive and negative, that could affect its view of the future realization of deferred tax assets. During the three and six months ended June 30, 2023, we released our valuation allowance on our U.S. net operating losses, interest limitations and tax credit carryforwards. Certain tax attributes remain subject to an annual limitation under Section 382 of the Internal Revenue Code of 1986 as a result of the historical acquisitions. We maintain a partial valuation allowance on our investments in partnership related to the portion of the basis difference that we do not expect to realize on a more likely than not basis. Tax Receivable AgreementIn connection with the Merger Transaction, we entered into the TRA with the existing Hoya Intermediate shareholders that provides for our payment to such shareholders of 85% of the amount of the tax savings, if any, that we realize (or, under certain circumstances, are deemed to realize) as a result of, or attributable to, (i) increases in the tax basis of assets owned directly or indirectly by Hoya Intermediate or its subsidiaries from, among other things, any redemptions or exchanges of Intermediate Units, (ii) existing tax basis (including depreciation and amortization deductions arising from such tax basis) in long-lived assets owned directly or indirectly by Hoya Intermediate and its subsidiaries and (iii) certain other tax benefits (including deductions in respect of imputed interest) related to us making payments under the TRA. Amounts payable under the TRA are contingent upon the generation of future taxable income over the term of the TRA and future changes in tax laws. If we do not generate sufficient taxable income in the aggregate over the term of the TRA to utilize the tax benefits, then we would not be required to make the related payments. As of June 30, 2024, we estimate that the tax savings associated with all tax attributes described above would require us to pay \$165.7 million, primarily over the next 15 years. As of June 30, 2024, \$3.5 million is due within the next 12 months. 18. EQUITY-BASED COMPENSATIONOur 2021 Incentive Award Plan, as amended (the "2021 Plan"), was approved and adopted in order to facilitate the grant of equity incentive awards to our employees, non-employee directors and consultants. The 2021 Plan became effective on October 18, 2021 upon consummation of the Merger Transaction, and the First Amendment to the 2021 Plan became effective on February 5, 2024. Restricted Stock UnitsRestricted stock units ("RSUs") are awards denominated in a hypothetical equivalent number of shares of our Class A common stock. The value of each RSU is equal to the fair value of our Class A common stock on the grant date. Each RSU converts into shares of our Class A Common stock upon vesting. During the six months ended June 30, 2024 and 2023, we granted 10.7 million and 2.5 million RSUs, respectively, to certain employees at a weighted average grant date fair value of \$5.35 per share and \$7.17 per share, respectively. RSUs granted to employees vest over three years, with one-third vesting on the one-year anniversary of the grant date and the remaining portion vesting on a quarterly basis thereafter, subject to the employee's continued employment through the applicable vesting date. During the six months ended June 30, 2024 and 2023, we granted 0.3 million and 0.1 million RSUs, respectively, to our directors at a weighted average grant date fair value of \$5.24 per share and \$7.68 per share, respectively. RSUs granted to directors fully vest on the earlier of (i) one day prior to the date of our first annual meeting of stockholders following the grant date and (ii) the one-year anniversary of the grant date, subject to the director's continued service on our Board. During the six months ended June 30, 2023, we granted less than 0.1 million RSUs to certain of our consultants at a weighted average grant date fair value of \$7.98 per share. RSUs granted to consultants vest in equal annual installments over three years, subject to the consultant's continued service through the applicable vesting date. We did not grant any RSUs to our consultants during the six months ended June 30, 2024. 21. Vivid Seats INC.NOTES to the CONDENSED Consolidated Financial Statements(UNAUDITED)A summary of the total activity for RSUs is as follows (in thousands, except per share data):

Category	Shares	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2023	Granted at \$ 8.35	Forfeited at \$ 5.34	Vested at (225)	Unvested at June 30, 2024	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2022	Granted at \$ 10.99	Forfeited at \$ 2,685	Vested at (138)	Unvested at June 30, 2023	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2021	Granted at \$ 10.99	Forfeited at \$ 1,144	Vested at (114)	Unvested at June 30, 2022	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2020	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2021	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2019	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2020	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2018	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2019	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2017	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2018	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2016	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2019	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2015	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2020	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2014	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2011	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2013	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2012	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2012	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2011	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2011	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2010	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2010	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2009	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2009	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2008	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2008	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2007	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2007	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2006	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2006	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2005	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2005	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2004	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2004	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2003	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2003	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2002	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2002	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2001	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2001	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 2000	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 2000	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1999	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1999	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1998	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1998	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1997	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1997	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1996	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1996	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1995	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1995	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1994	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1994	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1993	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1993	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1992	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1992	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1991	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1991	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1990	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1990	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1989	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1989	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1988	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1988	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1987	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1987	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1986	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1986	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1985	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1985	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1984	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1984	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1983	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1983	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1982	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1982	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1981	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1981	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1980	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1980	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1979	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1979	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1978	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1978	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1977	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1977	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1976	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1976	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1975	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1975	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1974	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1974	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1973	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1973	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1972	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1972	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1971	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1971	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1970	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1970	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1969	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1969	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1968	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1968	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1967	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1967	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1966	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1966	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1965	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1965	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1964	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1964	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1963	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1963	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1962	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1962	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1961	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1961	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1960	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1960	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1959	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1959	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1958	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1958	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1957	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1957	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1956	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1956	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1955	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1955	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1954	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1954	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1953	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1953	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1952	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1952	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1951	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1951	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1950	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1950	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1949	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1949	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1948	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1948	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1947	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1947	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1946	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1946	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1945	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1945	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1944	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1944	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1943	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1943	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1942	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31, 1942	Granted at \$ 8.05	Forfeited at \$ 8.05	Vested at (114)	Unvested at June 30, 1941	Weighted Average Grant Date Fair Value Per Share	Unvested at December 31,
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year; d. the COBRA benefits identified in Section 9(d); e. notwithstanding the terms of the equity awards, the vesting of your then outstanding unvested equity awards, including the Equity Awards, shall be accelerated as to 100% of the unvested shares subject thereto; and f. the benefits set forth in Sections 9 and 10 are collectively, less deductions and withholdings required by law or authorized by you, termed the "Severance Pay." Subject to the provisions in Sections 9 and 10, payments of any Base Salary Severance shall be made in substantially equal monthly installments in accordance with the Company's general payroll practices in effect at the time of your termination of employment, and payment of any prorated or unpaid bonus shall be made when such bonus payments would otherwise have been paid. For purposes of Sections 9 and 10, "Cause" and "Good Reason" have the meanings set forth in Exhibit B hereto. The Company will not be required to pay any Severance Pay unless (i) you execute and deliver to the Company an agreement in the form attached as Exhibit C hereto (the "Release Agreement") within 60 days following the date of your termination of employment and (ii) you have not materially breached the provisions of (A) this letter, (B) Sections 2 through 8 of Exhibit A hereto, (C) the Release Agreement or (D) any other agreement between you and the Company. If the Release Agreement has been executed and delivered and is no longer subject to revocation as provided in the A preceding sentence, then the applicable Severance Pay shall be paid in accordance with the Company's general payroll practices in effect at the time of your termination of employment and commencing on the 60th day following your termination of employment. The first payment of any Base Salary Severance shall include payment of all amounts that otherwise would have been due prior thereto under the terms of this letter had such payments commenced immediately upon your termination of employment, and any payments made thereafter shall continue as provided herein. For the avoidance of doubt, under no circumstances shall you be entitled to receive Severance Pay under both Sections 9 and 10. 3. Continuation Except as set forth herein, all of the terms and conditions set forth in the Employment Agreement, including its exhibits and schedules, are unchanged, shall remain in full force and effect and are hereby ratified and confirmed by the Parties. If any provision hereof is inconsistent with the Employment Agreement, the Parties intend that the terms hereof shall control solely to the extent required to make the Employment Agreement consistent herewith. Nothing herein shall change the at-will nature of Executive's employment. Executive agrees and confirms that nothing herein triggers the Good Reason provision contained in the Employment Agreement. 4. Construction of Terms This Amendment constitutes the entire understanding between the Parties with respect to the subject matter hereof and supersedes any other agreements or promises made by Executive by anyone with respect to this subject matter, whether oral or written. No modification hereto shall be valid unless in writing and signed by the Parties. 5. Governing Law This Amendment shall be governed by the laws of the State of Delaware, without regard to the conflicts of law provisions of any jurisdiction. 6. Counterparts This Amendment may be executed in one or more counterparts, each of which shall be deemed to be an original, with the same force and effectiveness as though executed in a single document.

7. Effective Date The terms and conditions set forth herein shall be effective as of the Effective Date. [Signature page follows] 2 A IN WITNESS WHEREOF, the Parties hereto have executed this Amendment as of the Effective Date. VIVID SEATS INC. EXECUTIVE BY: /s/ Stanley Chia By: /s/ Lawrence Fey Name: Stanley Chia Name: Lawrence Fey Title: Chief Executive Officer A VIVID SEATS LLC A By: /s/ Stanley Chia A Name: Stanley Chia A Title: Chief Executive Officer A A [Signature Page to Amendment to Employment Agreement] EX-10.4 A Exhibit 10.4 REDEMPTION, REPURCHASE AND CANCELLATION AGREEMENT This Redemption, Repurchase and Cancellation Agreement (the "Agreement") is made and entered into as of [] (the "Effective Date") by and between Hoya Topco, LLC, a Delaware limited liability company (the "Company"), and [] (the "Unitholder"). In this Agreement, the Company and the Unitholder are sometimes referred to individually as a "Party" and together as the "Parties." Capitalized terms used but not defined in this Agreement shall have the meanings ascribed to them in the Fourth Amended and Restated Limited Liability Company Agreement of the Company, dated September 1, 2020 (including any amended and restated appendices), as amended, supplemented or otherwise modified in accordance with the terms thereof (the "LLC Agreement"). RECITALS WHEREAS, the Unitholder was granted certain Class B-1 Incentive Units of the Company, the outstanding amounts of which are set forth on Schedule 1 attached hereto (the "Redemption Units"); WHEREAS, from time to time the Unitholder was granted other Incentive Units of the Company, including those set forth on Schedule 2 attached hereto (all Incentive Units held by the Unitholder other than the Redemption Units, the "Underwater Units"), the Fair Market Value of which is currently \$0.00; WHEREAS, the Unitholder was granted certain phantom units of the Company as set forth on Schedule 3 attached hereto (each, a "Phantom Unit", collectively, the "Phantom Units" and together with the Redemption Units and the Underwater Units, the "Units"), pursuant to that certain Securities Agreement, dated September 1, 2020, by and between the Company and the Unitholder (the "Securities Agreement"); WHEREAS, each of the Company and the Unitholder desire that (i) the Underwater Units be cancelled, (ii) the Company redeem and repurchase the Redemption Units and (iii) the Company repurchase and cancel the Phantom Units in accordance with the terms of this Agreement; and WHEREAS, in exchange for the cancellation of the Underwater Units, the redemption and repurchase of the Redemption Units and the repurchase and cancellation of the Phantom Units, the Company desires to make the Payment (as defined below) to the Unitholder in accordance with the terms of this Agreement. NOW THEREFORE, in consideration of the foregoing and the mutual covenants contained herein, and for other good and valuable consideration, the Parties hereby agree as follows: AGREEMENT 1. Redemption Units. Subject to the terms and conditions of this Agreement, at the Effective Date, the Unitholder hereby sells, assigns and transfers to the Company the Redemption Units (including (a) the Unitholder's right to share in the profits of the Company, (b) the Unitholder's right to receive distributions from the Company and (c) any and all information rights attributable to the Redemption Units) (the "Repurchase"), free and clear of any and all liens, pledges, security interests, charges, contractual obligations, claims and encumbrances, or of any kind adverse claims of any nature, other than under the LLC Agreement and restrictions on transfer arising pursuant to applicable securities laws and regulations (the "Liens"), the Unitholder shall receive a payment in an aggregate amount set forth on Schedule 1 attached hereto representing the Fair Market Value of such Redemption Units (after taking into account prior tax distributions received by the Unitholder from the Company) (the "Redemption Units Payment"). At the Effective Date, the Unitholder shall deliver, or cause to be delivered, a duly executed assignment in the form attached hereto as Exhibit A effectuating the Repurchase. 2. Underwater Units. Subject to the terms and conditions of this Agreement, at the Effective Date, the Unitholder shall forfeit all of the Underwater Units, consisting of all Incentive Units held by the Unitholder other than the Redemption Units, and all of the Unitholder's rights and interests in and to such Underwater Units shall be cancelled (the "Underwater Unit Cancellation"). The Unitholder acknowledges that (i) the Underwater Units are being cancelled in exchange for good and valuable consideration, including but not limited to the Company's entry into this Agreement, (ii) the Fair Market Value of the Underwater Units is \$0.00 and (iii) following the Underwater Unit Cancellation, the Unitholder shall have no further rights with respect to such Underwater A Units, including under this Agreement, the LLC Agreement or any other agreement entered into between the Unitholder and the Company. 3. Phantom Units. Subject to the terms and conditions of this Agreement, at the Effective Date, the Unitholder shall forfeit the number of Phantom Units set forth on Schedule 3 hereto (the "Cancelled Phantom Units") and all of the Unitholder's rights and interests in and to such Cancelled Phantom Units shall be cancelled (the "Cancelled Phantom Unit Cancellation"), the Unitholder shall receive a payment in an aggregate amount set forth on Schedule 3 attached hereto (such payment, the "Cancelled Phantom Unit Payment") and together with the Redemption Units Payment, the "Payment") and such Cancelled Phantom Units shall thereafter have no further force or effect. 4. Payment. The Company shall cause the Payments as set forth on Schedule 4 (less applicable tax withholding and without interest) to be paid to the Unitholder as promptly as practicable following the execution of this Agreement. 5. Waiver and Termination of Unitholder Rights. As of the Effective Date, the Unitholder hereby waives and terminates any and all rights the Unitholder has with respect to the Units. 6. Representations and Warranties of the Unitholder. The Unitholder hereby represents and warrants to the Company that: a. Interest in Units. The Unitholder has, and at the Effective Date will have, good and marketable right, title and interest (legal and beneficial) in and to all of the Units, free and clear of all Liens. At the Effective Date, the Unitholder will convey the Units to the Company, free and clear of all Liens, and the Cancelled Phantom Units and Underwater Units will be cancelled immediately thereafter. b. Authorization. The Unitholder has full power and authority and requisite capacity to enter into this Agreement, to perform his or her obligations hereunder and to consummate the transactions contemplated hereby. This Agreement constitutes a valid and binding obligation of the Unitholder, enforceable against the Unitholder in accordance with its terms, except as enforcement may be limited by general principles of equity and by bankruptcy, insolvency and similar laws affecting creditors' rights and remedies generally. c. Compliance with Other Instruments. Neither the execution and delivery of this Agreement nor the consummation of any of the transactions contemplated hereby nor compliance with or fulfillment of the terms, conditions and provisions hereof or thereof will, to the extent applicable to the Units, (i) result in the creation of any mortgage or Lien upon the Units, (ii) be the subject of any rights of first refusal, rights of first offer or tag along rights that have not been previously waived, (iii) result in a breach, regardless of the lapse of time, of any of the terms or, or constitute a violation of or default under any statute, regulation, law, organizational document, contract, indenture or other instrument by which the Unitholder or any of the Unitholder's assets are subject or bound or (iv) give rise to a right of termination, acceleration or modification of any obligation or loss of any benefit under any contract, oral or written, or other instrument to which the Unitholder or any of the Unitholder's assets are subject or bound. The Unitholder has not, and at the Effective Date will not have, granted any options of any sort with respect to the Units or any right to acquire the Units or any interest therein other than under this Agreement. d. Litigation. There are no lawsuits, actions, proceedings, claims or orders brought or subject to enforcement by any third party relating to, arising out of or affecting in any manner the Unitholder's ownership of the Units, and no such lawsuits, actions, proceedings, claims or orders are threatened in writing or orally against the Unitholder. e. Brokers. No person who has been retained by or is authorized to act on behalf of the Unitholder is or will be entitled to a broker's fees, finder's fees, investment banker's fees, financial adviser's fees or similar fee from the Company or the Unitholder in connection with this Agreement or any of the transactions contemplated by this Agreement. 2 A f. No Consent. No notice to, filing with or authorization, registration, consent or approval of any person or governmental agency is necessary for the execution, delivery or performance of this Agreement or the consummation of the transactions contemplated hereby by the Unitholder. g. Non-Foreign Status; W-9. The Unitholder is not a "foreign person" as such term is used in Sections 1445 or 1446(f) of the Internal Revenue Code of 1986, as amended (the "Code"), or the Treasury Regulations promulgated thereunder. The Unitholder has provided the Company with a properly completed and duly executed IRS Form W-9 for itself and for any affiliate of the Unitholder that holds any Units and is transferring or forfeiting such Units pursuant to this Agreement. h. Disclosure of Information. The Unitholder has received all the information he or she considers necessary or appropriate for deciding whether to consummate the transactions contemplated by this Agreement. The Unitholder further represents that he or she has had an opportunity to ask questions and receive answers from the Company and its management regarding the business, properties, prospects and financial condition of the Company and its affiliates. The Unitholder acknowledges that the Company (i) has not made, and the Unitholder has not relied on, any representation or warranty, express or implied, except as set forth herein, regarding any aspect of the transactions contemplated hereunder, the operation, financial condition, financial projections or other forward looking statements of the Company or its affiliates, the accuracy or completeness of any information that the Company has furnished or made available to the Unitholder or the value of the Units, (ii) may have access to certain material, nonpublic information regarding the Company and its affiliates, their respective financial conditions, results of operations, businesses, properties, assets, liabilities, management, projections, appraisals, plans and prospects and that any such information may be indicative of a value of the Units that is substantially different than Payment or otherwise affect the Unitholder's determination to effectuate the Phantom Unit Cancellation and the Repurchase in exchange for the Payment and that the Unitholder has made the determination to effectuate the Phantom Unit Cancellation and the Repurchase in exchange for the Payment pursuant to this Agreement regardless of the foregoing and (iii) is relying upon the truth of the representations and warranties in this Section 6 in connection with the transactions contemplated hereunder. i. Compliance with Securities Laws. The Unitholder acknowledges and agrees that this Agreement and the transactions contemplated hereby have not been reviewed, approved or recommended by the U.S. Securities and Exchange Commission or any governmental agency. The Unitholder is consummating the transactions contemplated hereby pursuant to an exemption from registration under the federal securities laws and applicable state securities laws. The Unitholder has taken all actions necessary on the Unitholder's part to comply with such exemption. j. Tax Consequences. The Unitholder has had an opportunity to review the federal, state and local tax consequences of the Phantom Unit Cancellation, the Underwater Unit Cancellation and the Repurchase, the right to receive the Payment and the other transactions contemplated by this Agreement with his or her own tax advisors. The Unitholder is relying solely on such advisors and not on any statements or representations of the Company or any of its affiliates. The Unitholder understands that the Unitholder (and not the Company or any of its affiliates) shall be solely responsible for the Unitholder's own tax liability that may arise as a result of or in connection with the transactions contemplated by this Agreement and shall indemnify and hold the Company and its affiliates harmless for any losses incurred in respect of any such tax liability. The Unitholder agrees that he or she will make acceptable arrangements to pay any withholding or other taxes that may be due as a result of the Payment. In the event that the Company determines that any tax or withholding payment (including wage tax or social security withholding under local law) is required to be deducted in relation to the Payment under applicable laws, the Company and its affiliates shall have the right to require such payments from the Unitholder, or to withhold such amounts from the Payment or other payments due to the Unitholder from the Company or any of its affiliates as may be necessary to satisfy the tax and/or withholding obligation. 3 A 7. Representations and Warranties of the Company. The Company hereby represents and warrants to the Unitholder that: a. Authorization. The Company has full power and authority to enter into this Agreement, to perform its obligations hereunder and to consummate the transaction contemplated hereby. This Agreement constitutes a valid and binding obligation of the Company, enforceable against the Company in accordance with its terms, except as enforcement may be limited by general principles of equity and by bankruptcy, insolvency and similar laws affecting creditors' rights and remedies generally. The execution, delivery and performance of this Agreement by the Company and the consummation of the transactions contemplated hereby have been duly authorized by all necessary action on the part of the Company. b. Litigation. There are no lawsuits, actions, proceedings, claims or orders brought or subject to enforcement by any third party relating to, arising out of or affecting in any manner the Company's ability to consummate the Repurchase or the Phantom Unit Cancellation, or to pay the Payment, and no such lawsuits, actions, proceedings, claims or orders are threatened in writing or orally against the Company. c. Broker. No person who has been retained by or is authorized to act on behalf of the Company is or will be entitled to a broker's fees, finder's fees,

investment bankerâ€™s, financial adviserâ€™s or similar fee from the Company or the Unitholder in connection with this Agreement or any of the transactions contemplated by this Agreement. 8. Release of Claims. Effective as of the Effective Date, the Unitholder on behalf of himself or herself and his or her heirs, legal representatives, successors and assigns, and all persons and entities claiming by, through or under any of them, jointly and severally (â€œRelated Personsâ€), hereby unconditionally, irrevocably and absolutely releases and forever discharges the Company, and its successors, assigns, heirs, affiliates, officers, directors, current and former employees, agents, principals, unitholders and members (the â€œReleased Partiesâ€) from any and all rights, claims, demands, interests, causes of action, suits, debts, controversies, liabilities, costs, expenses, attorneysâ€™ fees and damages of whatever character, nature or kind, including those in law and in equity, whether known or unknown, foreseen or unforeseen, that the Unitholder or any Related Person now has, has ever had or may hereafter have against any Released Party arising from, relating to or in any way connected with (including, for the avoidance of doubt, any individual taxes that may arise or result from), (a) the Unitholderâ€™s purchase, ownership or purported ownership of the Units or any other rights in respect thereof, (b) the negotiation or execution of this Agreement or the consummation of any of the transactions contemplated hereby, (c) the Repurchase, (d) the Underwater Unit Cancellation, (e) the Phantom Unit Cancellation or (f) the Payment as set forth herein; and the Unitholder waives any and all claims the Unitholder may have to any additional consideration with respect to the Units for any other reason; provided, however, that the foregoing shall not apply to any claim for breach of this Agreement. 9. Confidentiality. The Unitholder will keep in strict confidence and refrain from disclosing to any third party any confidential or proprietary matters (except publicly available or freely usable material as otherwise obtained from another source not in violation of any confidentiality obligations to which such source is subject) with respect to the Company and its affiliates. This confidentiality agreement includes the terms of this Agreement. Notwithstanding the foregoing, (i) the Unitholder may disclose such confidential information (a) to its immediate attorney(s), advisor(s) and accountant(s), if any, to the extent necessary for legal or investment advice or income tax reporting purposes (provided that the Unitholder ensures that such persons maintain the confidentiality thereof), (b) in response to a subpoena duly issued by a court of law or a government agency having proper jurisdiction or power to compel such disclosure or as otherwise may be required by law or (c) in connection with the enforcement of this Agreement, and (ii) Vivid Seats Inc. and its subsidiaries may make such public disclosures as may be required by law (including any disclosures as they determine in their sole discretion to be required by the rules of any national stock exchange on which the stock of Vivid Seats Inc. is listed). 10. Miscellaneous. a. Certain Terms and Conditions. The Repurchase, the Underwater Unit Cancellation and the Redemption Units Payment: (i) are extraordinary items that do not constitute compensation of any kind for services of any kind rendered to the Company or any affiliates, and which are outside the scope of the Unitholder's 4 Å employment contract, if any; and (ii) are not part of normal or expected compensation for any purposes, including, but not limited to, calculating any severance, resignation, termination, redundancy, dismissal or end of service payments, bonuses, long-service awards, pension or retirement benefits or similar payments, and in no event should be considered as compensation for, or relating in any way to, past services for the Company or any affiliate thereof. The Parties acknowledge and agree that the Phantom Unit Payment contemplated under this Agreement is subject to and constitutes non-compliant deferred compensation pursuant to Section 409A of the Code and, accordingly, the Unitholder acknowledges and agrees that he, she or it will make acceptable arrangements to pay any taxes that may be due as a result of the Phantom Unit Payment, including, but not limited to, a 20% additional income tax (and any related interest thereon) on such amount. In no event will the Company or its affiliates be liable for any additional tax or other penalty that may be imposed on the Unitholder by Section 409A of the Code or for damages for failing to comply with Section 409A of the Code. b. Allocations. All items of income, gain, loss, deduction and credit shall be allocated among the Units and the other interests in the Company using the â€œinterim closing methodâ€ and the â€œmonthly conventionâ€ under Treasury Regulations Section 1.706-4. This method and convention shall be set forth in a dated, written statement maintained with the Companyâ€™s books and records. c. Governing Law. This Agreement and all acts and transactions pursuant hereto and the rights and obligations of the Parties hereunder shall be governed, construed and interpreted in accordance with the laws of the State of Delaware, without giving effect to principles of conflicts of law. d. WAIVER OF JURY TRIAL. EACH OF THE PARTIES HERETO HEREBY IRREVOCABLY WAIVES ANY AND ALL RIGHT TO TRIAL BY JURY IN ANY LEGAL PROCEEDING ARISING OUT OF RELATED TO THIS AGREEMENT OR THE TRANSACTIONS CONTEMPLATED HEREBY. e. Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the respective heirs, successors and assigns of the Parties; provided, however, that the Unitholder may not assign any of his or her rights hereunder without the express written consent of the Company. f. Entire Agreement. This Agreement constitutes the entire agreement among the Parties with respect to the transactions contemplated hereby and supersedes all prior agreements, understandings, negotiations and representations between the Parties with respect to such transactions. g. Amendments. No amendment or modification of the terms and conditions of this Agreement shall be valid unless in writing and signed by each of the Parties. h. Notices. Any notice required or permitted by this Agreement shall be in writing and shall be deemed sufficient when delivered personally or sent by fax (as evidenced by the senderâ€™s confirmation receipt) or by electronic mail (upon confirmation of receipt by the recipient. i. Counterparts. This Agreement may be executed in any number of counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. Facsimile or PDF electronic copies shall be treated as originals. j. Interpretation of Agreement. This Agreement constitutes a fully negotiated agreement among commercially sophisticated parties and therefore shall not be construed or interpreted for or against any Party and no presumption or burden of proof shall arise favoring or disfavoring any Party by virtue of the authorship of any of the provisions of this Agreement. Notwithstanding anything to the contrary herein or in any other agreement or document delivered in connection herewith, if at the time a payment is due hereunder the Company determines in good faith that it does not have sufficient available funds to make full payment to the Unitholder, each other person that is owed payments in respect of similar equity repurchase or cancellation transactions and any other person to whom the Company or any of its affiliates is reasonably expected to owe payments to, or that payment thereof would result in insolvency of the Company or any of its affiliates or violate any law or result in the breach of any agreement in effect at such time applicable to the Company or any of its affiliates, then the obligations of the Company to make such payment shall be deferred until such time that the Company determines in good faith that it 5 Å has sufficient available funds to make all such payments (including, for the avoidance of doubt, full payment to the Unitholder hereunder) and that these payments would not result in any such insolvency, violation or breach. k. Further Documents. Each Party agrees to promptly perform such further acts and to execute and deliver any and all further documents that may reasonably be necessary to effectuate the purposes of this Agreement. l. Third-Party Rights. Nothing expressed or referred to in this Agreement will be interpreted or construed to give any person or entity, other than the Parties and, to the extent permitted by this Agreement, their respective heirs, successors and assigns any legal or equitable right, remedy or claim under or with respect to this Agreement or any term, condition or other provision of this Agreement. m. Severability. If any part of this Agreement is deemed to be invalid by any court of law, the remaining provisions of this Agreement shall remain in full force and effect and may be enforced in accordance with the provisions hereof. Without limiting the generality of the immediately preceding sentence, in the event that a court of competent jurisdiction determines that any provision of this Agreement would be unenforceable, then such provision will automatically be modified as may be enforceable and, in addition, such court is hereby expressly authorized to so modify this Agreement and to enforce it as so modified. n. Specific Performance. The Unitholder acknowledges that the rights of the Company to consummate the transactions contemplated hereby are unique, that irreparable damage would occur in the event that any of the provisions of this Agreement were not performed in accordance with their specific terms or were otherwise breached and that any breach of this Agreement would not be
adequately compensated by monetary damages. Accordingly, the Company shall be entitled to specific performance of the terms hereof, including an injunction or injunctions to prevent breaches of this Agreement and to enforce specifically the terms and provisions of this Agreement, this being in addition to any other remedy to which such Party is entitled at law or in equity. The Unitholder hereby waives and agrees not to assert any (i) defense in any action for specific performance or any other injunctive or equitable relief that a remedy at law would be adequate and (ii) requirement under any law to post security as a prerequisite to obtaining equitable relief. o. Other Unit Issuances. The Unitholder acknowledges that, following the Effective Date, the Company and/or its affiliates may issue, redeem, cancel or exchange equity or equity-based securities, at a price per unit (or other equity interest) or distribution threshold in excess of the per unit price of the Units used to determine the Payment. Subject to the proviso in the first sentence of Section 8, the Unitholder hereby releases the Company and its affiliates from all claims relating to the transactions contemplated by this Agreement, including all claims relating to the transactions contemplated by this Agreement in connection with any future issuance of equity or equity-based securities by the Company or any of its affiliates. The Unitholder hereby acknowledges that the Payment payable to the Unitholder pursuant to this Agreement provides good and sufficient consideration for the foregoing release and the release in Section 8. [Signature pages follow] 6 Å IN WITNESS WHEREOF, the Parties have executed this Redemption, Repurchase and Cancellation Agreement as of the date first set forth above. HOYA TOPCO, LLC By: Name: Title: Date: UNITHOLDER By: Name: Date: [Signature Page â€œ Redemption, Repurchase and Cancellation Agreement] A EXHIBIT A ASSIGNMENT SEPARATE FROM CERTIFICATE FOR VALUE RECEIVED, [â€¢] does hereby sell, assign and transfer unto Hoya Topco, LLC, a Delaware limited liability company (the â€œCompanyâ€), [â€¢] Class B-1 Incentive Units of the Company standing in the undersignedâ€™s name on the books of the Company represented by Certificate Nos. [â€¢] herewith and does hereby irrevocably constitute and appoint each principal of GTCR LLC, GTCR Golder Rauner, L.L.C. or GTCR Golder Rauner II, L.L.C. (acting alone or with one or more other such principals) as attorney to transfer the said securities on the books of the Company with full power of substitution in the premises. Dated as of [â€¢]. By: Name: Å SCHEDULE 1 Unitholder Grant Date Original Number of Class B Incentive Units Number of Vested Class B Incentive Units Number of Currently Unvested Class B Incentive Units Total Number of Repurchased Class B Incentive Units Redemption Unit Payment [â€¢] [â€¢] [â€¢] [â€¢] [â€¢] [â€¢] Å Unitholder Initial Here: Å SCHEDULE 2 Unitholder Type of Underwater Incentive Units Total Number of Underwater Incentive Units [â€¢] [â€¢] [â€¢] Unitholder Initial Here: Å SCHEDULE 3 Unitholder Phantom Unit Grant Date Phantom Units Phantom Unit Payment [â€¢] [â€¢] [â€¢] [â€¢] Unitholder Initial Here: Å SCHEDULE 4 Unitholder Redemption Unit Payment Phantom Unit Payment Payment (Total) [â€¢] [â€¢] [â€¢] [â€¢] Unitholder Initial Here: Å EX-31.1 Å Exhibit 31.1 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, Stanley Chia, certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ Stanley Chia Å Å Stanley Chia Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.2 Å Exhibit 31.2 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, Lawrence Fey, certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud,
whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ Lawrence Fey Å Å Lawrence Fey Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.3 Å Exhibit 31.3 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.4 Å Exhibit 31.4 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.5 Å Exhibit 31.5 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and
the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.6 Å Exhibit 31.6 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.7 Å Exhibit 31.7 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.8 Å Exhibit 31.8 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the
registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.9 Å Exhibit 31.9 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.10 Å Exhibit 31.10 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.11 Å Exhibit 31.11 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls and procedures, or caused such disclosure controls and procedures to be designed under our supervision, to ensure that material information relating to the registrant, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the period in which this report is being prepared; (b) Designed such internal control over financial reporting, or caused such internal control over financial reporting to be designed under our supervision, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles; (c) Evaluated the effectiveness of the registrant's
disclosure controls and procedures and presented in this report our conclusions about the effectiveness of the disclosure controls and procedures, as of the end of the period covered by this report based on such evaluation; and (d) Disclosed in this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a) All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b) Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 Å By: /s/ [REDACTED] Å Å [REDACTED] Å Å Chief Executive Officer Å Å (Principal Executive Officer) Å EX-31.12 Å Exhibit 31.12 CERTIFICATION PURSUANT TO RULE 13a-14(a) / 15d-14(a) UNDER THE SECURITIES EXCHANGE ACT OF 1934, AS ADOPTED PURSUANT TO SECTION 302 OF THE SARBANES-OXLEY ACT OF 2002 I, [REDACTED], certify that: 1. I have reviewed this Quarterly Report on Form 10-Q of Vivid Seats Inc.; 2. Based on my knowledge, this report does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements made, in light of the circumstances under which such statements were made, not misleading with respect to the period covered by this report; 3. Based on my knowledge, the financial statements, and other financial information included in this report, fairly present in all material respects the financial condition, results of operations and cash flows of the registrant as of, and for, the periods presented in this report; 4. The registrant's other certifying officer(s) and I are responsible for establishing and maintaining disclosure controls and procedures (as defined in Exchange Act Rules 13a-15(e) and 15d-15(e)) and internal control over financial reporting (as defined in Exchange Act Rules 13a-15(f) and 15d-15(f)) for the registrant and have: (a) Designed such disclosure controls

this report any change in the registrant's internal control over financial reporting that occurred during the registrant's most recent fiscal quarter (the registrant's fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the registrant's internal control over financial reporting; and 5. The registrant's other certifying officer(s) and I have disclosed, based on our most recent evaluation of internal control over financial reporting, to the registrant's auditors and the audit committee of the registrant's board of directors (or persons performing the equivalent functions): (a)All significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the registrant's ability to record, process, summarize and report financial information; and (b)Any fraud, whether or not material, that involves management or other employees who have a significant role in the registrant's internal control over financial reporting. Date: August 6, 2024 By: /s/ Lawrence Fey Lawrence Fey Chief Financial Officer (Principal Financial Officer) EX-32.1 Exhibit 32.1 CERTIFICATION PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report on Form 10-Q of Vivid Seats Inc. (the "Company") for the period ended June 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Stanley Chia, Chief Executive Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: 1.The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and 2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Date: August 6, 2024 By: /s/ Stanley Chia Stanley Chia Chief Executive Officer (Principal Executive Officer) A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. This certification is being furnished solely pursuant to 18 U.S.C. § 1350 and is not being filed as part of the Report or as a separate disclosure document. iv> EX-32.2 Exhibit 32.2 CERTIFICATION PURSUANT TO 18 U.S.C. § 1350, AS ADOPTED PURSUANT TO SECTION 906 OF THE SARBANES-OXLEY ACT OF 2002 In connection with the Quarterly Report on Form 10-Q of Vivid Seats Inc. (the "Company") for the period ended June 30, 2024 as filed with the Securities and Exchange Commission on the date hereof (the "Report"), I, Lawrence Fey, Chief Financial Officer of the Company, certify, pursuant to 18 U.S.C. § 1350, as adopted pursuant to Section 906 of the Sarbanes-Oxley Act of 2002, that: 1.The Report fully complies with the requirements of section 13(a) or 15(d) of the Securities Exchange Act of 1934; and 2.The information contained in the Report fairly presents, in all material respects, the financial condition and results of operations of the Company. Date: August 6, 2024 By: /s/ Lawrence Fey Lawrence Fey Chief Financial Officer (Principal Financial Officer) A signed original of this written statement required by Section 906 has been provided to the Company and will be retained by the Company and furnished to the Securities and Exchange Commission or its staff upon request. This certification is being furnished solely pursuant to 18 U.S.C. § 1350 and is not being filed as a part of the Report or as a separate disclosure document. >