

Effective December 8, 2021



CVENT HOLDING CORP.

AUDIT COMMITTEE CHARTER

PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Cvent Holding Corp. (the “Company”) is to assist the Board in fulfilling its statutory and fiduciary oversight responsibilities relating to the Company’s financial accounting, reporting and controls. The Committee’s principal functions are to assist the Board in its oversight of:

- the integrity of accounting and financial reporting processes of the Company and the audits of the financial statements of the Company;
- the periodic reviews of the adequacy of the accounting and financial reporting processes and systems of internal control that are conducted by the Company’s independent auditor (the “Independent Auditor”) and the Company’s financial and senior management;
- the qualifications, independence and performance of the Independent Auditor;
- risk assessment and risk management;
- the performance of the Company’s internal audit function; and
- compliance by the Company with legal and regulatory requirements.

The Committee will also serve as the “qualified legal compliance committee” of the Company within the meaning of Part 205 of Chapter II of Title 17 of the Federal Register (“Part 205”) (in such capacity, the “QLCC”).

This charter (the “Charter”) sets forth the authority and responsibility of the Committee in fulfilling its purpose. The function of the Committee is primarily one of oversight. While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with generally accepted accounting principles (“GAAP”). This is the responsibility of the Company’s management and the Independent Auditor. The Company’s internal and outside counsel are responsible for assuring compliance with laws and regulations and the Company’s corporate governance policies.

MEMBERSHIP

The Committee will consist of three or more members of the Board, with the exact number determined by the Board. Each member of the Committee will:

- subject to any grace period available to the Company under NASDAQ rules, regulations or listing requirements (the “Exchange Rules”) and any grace period available to the Company under the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder (the “Exchange Act”) by the Securities and Exchange Commission (the “Commission”), be an “independent director” as defined under the Exchange Rules, and be “independent” as defined in Section 10A(m) of the Exchange Act and Rule 10A-3 of the Exchange Act, and any other rules that may become applicable from time to time, except as otherwise permitted by the Exchange Rules and Exchange Act;
- not have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years;
- must be able to read and understand fundamental financial statements, including the Company’s balance sheet, income statement and cash flow statement;
- be free from any relationship that, in the opinion of the Board, would interfere with the exercise of independent judgment as a Committee member;
- must not serve simultaneously on the audit committee of more than two other public companies; and
- meet any other requirements imposed by applicable law, regulations or rules, subject to any applicable exemptions and transition provisions.

Additionally, at least one member of the Committee must have past employment experience in finance or accounting, requisite professional certification in accounting or other comparable experience or background that leads to financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibility. At least one member of the Committee must be an “audit committee financial expert,” as defined by Item 407(d)(5) of Regulation S-K. A person who satisfies this definition of audit committee financial expert will also be presumed to have financial sophistication.

All members of the Committee will be appointed by, and will serve at the discretion of, the Board, based on recommendations by the Compensation and Nominating Committee. The Board may appoint a member of the Committee to serve as the chairperson of the Committee (the “Chair”); if the Board does not appoint a Chair, the Committee members may designate a Chair by their majority vote. Members of the Committee may be replaced or removed by the Board at any time, with or without cause. Resignation or removal of a director from the Board, for whatever reason, shall automatically constitute resignation or removal, as applicable, from the Committee.

RESPONSIBILITIES AND DUTIES

The principal responsibilities and duties of the Committee in serving the purposes outlined in the “Purpose” section of this Charter are set forth below. These duties are set forth as a guide with the understanding that the Committee will carry them out in a manner that is appropriate given the Company’s needs and circumstances. The Committee may supplement them as appropriate and may establish policies and procedures from time to time that it deems necessary or advisable in fulfilling its responsibilities.

The Committee will:

Financial Statements and Disclosures

1. Review with management and the Independent Auditor the Company’s quarterly and annual financial statements, as well as analyses prepared by management or the Independent Auditor setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.

2. Review and discuss with the Independent Auditor:

- the auditor’s responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process;
- the overall audit strategy, planning and staffing;
- the scope and timing of the annual audit;
- any significant risks identified during the Independent Auditor’s risk assessment procedures;
- the matters required to be discussed by the Statement on Auditing Standards No. 1301, as amended, relating to the conduct of the audit; and
- when completed, the results, including significant findings, of the annual audit.

3. Review and discuss with the Independent Auditor and management:

- any audit problems or difficulties, including difficulties encountered by the Company’s Independent Auditor or internal audit department during their audit work (such as (i) restrictions on the scope of their activities or their access of information, (ii) any accounting adjustments that were noted or proposed by the Independent Auditor but were “passed” (as immaterial or otherwise), (iii) any “management” or “internal control” letter issued, or proposed to be issued, by the Independent Auditor to the Company and (iv) the responsibilities, budget and staffing of the Company’s internal audit function);
- any significant disagreements with management; and

- management’s response to these problems, difficulties or disagreements; and to resolve any disagreements.
4. In connection with the Committee’s review of the annual audited financial statements:
 - discuss with the Independent Auditor and management the financial statements (including the related notes) and the results of the Independent Auditor’s audit of the financial statements;
 - discuss any items required to be communicated by the Independent Auditor in accordance with the applicable requirements of the Public Company Accounting Oversight Board (the “PCAOB”). These discussions should include an overview of the planned scope and timing of the audit, the Independent Auditor’s judgments about the quality and appropriateness of the Company’s accounting principles, the reasonableness of significant judgments, the clarity of the disclosures in the Company’s financial statements, the representations the Independent Auditor are requesting from the Company’s management, any significant difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information;
 - discuss with the Company’s management and the Independent Auditor the Company’s selection, application and disclosure of critical accounting policies and practices;
 - review with the Independent Auditor the form of audit opinion to be issued by the Independent Auditor on the financial statements and notes thereto; and
 - review the Company’s specific disclosure under Management’s Discussion and Analysis of Financial Condition and Operation.
 5. Recommend to the Board whether the annual audited financial statements (including the related notes) should be included in the Company’s Annual Report on Form 10-K or should otherwise be approved.
 6. In connection with the Committee’s review of the quarterly financial statements:
 - discuss with the Independent Auditor and the Company’s management the results of the Independent Auditor’s SAS No. 100, *Interim Financial Information* (Codification of Statements on Auditing Standards, AU § 722) or similar review of the quarterly financial statements;
 - discuss significant issues, events and transactions and any significant changes regarding accounting principles, practices, policies, judgments or estimates with the Company’s management and the Independent Auditor; and
 - review the Company’s specific disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations.
 7. Review and discuss with management and the Independent Auditor the Company’s earnings press releases, including the type of information to be included and its presentation and the

use of any pro forma, adjusted or other non-GAAP financial information as well as key performance indicators disclosed by the Company; and any financial information and earnings guidance provided to analysts and ratings agencies, including the type of information to be disclosed and type of presentation to be made, paying particular attention to the use of “pro forma” or “adjusted” non-GAAP information, as well as key performance indicators disclosed by the Company. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), provided that each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.

8. Review with management and the Independent Auditor:

- any major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company’s selection or application of accounting principles;
- the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company’s financial statements;
- consideration of the judgment of both management and the Independent Auditor about the quality, not just the acceptability, of accounting principles; and
- the completeness and clarity of the disclosures in the financial statements.

9. Discuss with the Independent Auditor material issues on which the national office of the Independent Auditor was consulted by the Company’s audit team.

Internal Controls

10. Periodically discuss with the Company’s principal accounting officer and principal in-house legal counsel the function of the Company’s disclosure controls and procedures and any disclosure committee that may be established by the Company. Discuss with the Company’s Chief Executive Officer and Chief Financial Officer their conclusions regarding the effectiveness of the Company’s disclosure controls and procedures and the required management certifications to be included in or attached as exhibits to the Company’s Annual Report on Form 10-K or Quarterly Report on Form 10-Q, as applicable.

11. Review and discuss with the Independent Auditor and the Company’s management their periodic reviews of the adequacy of the Company’s accounting and financial reporting processes and systems of internal control, including any significant deficiencies, material weaknesses or other major deficiencies in their design or operation, any material changes in such processes and systems, and any special audit steps or changes adopted in light of any material control deficiencies. Review and discuss with management controls regarding non-GAAP financial information and key performance indicators disclosed by the Company.

12. Review any allegations of fraud involving management or any employee of the Company with a significant role in the Company’s internal controls over financial reporting that are disclosed to the Committee.

13. Discuss any comments or recommendations of the Independent Auditor outlined in their annual management letter or internal control reports. If appropriate, approve a schedule for implementing any recommended changes and monitor compliance with the schedule.

14. Periodically consult with the Independent Auditor without the presence of the Company's management about internal controls, the fullness and accuracy of the Company's financial statements and any other matters that the Committee or the Independent Auditor believe should be discussed privately with the Committee.

15. Meet separately, periodically, with management and with internal auditors (or other personnel responsible for the internal audit function).

16. Review with management the risks faced by the Company and the policies, guidelines and process by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and cybersecurity risks and the steps management has taken to monitor such exposures, including the Company's procedures and any related policies, with respect to risk assessment and risk management.

17. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and (ii) the confidential anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. Oversee the review of any such complaints and submissions that have been received consistent with the Company's whistleblower policy, including the current status and the resolution if one has been reached.

18. Oversee the activities of the internal audit function within the Company.

19. In its capacity as QLCC, the Committee:

- will adopt written procedures for the confidential receipt, retention, and consideration of any report by legal counsel of evidence of a material violation under 17 CFR 205.3; and
- has the authority and responsibility, acting by majority vote, to take all other appropriate action, including the authority to notify the Commission if the Company fails in any material respect to implement an appropriate response that the Committee has recommended.

Independent Auditor

20. Be directly responsible for the selection, compensation, retention and oversight of the work of the Independent Auditor (including resolution of disagreements between management and the auditor regarding financial reporting). The Independent Auditor will report directly to the Committee.

21. Review the continuing independence of the Independent Auditor, including:

- obtaining and reviewing, on an annual basis, a letter from the Independent Auditor describing all relationships between the Independent Auditor and the Company

required to be disclosed by the applicable requirements of the PCAOB;

- reviewing and discussing with the Independent Auditor their independence, including the nature and scope of any relationships;
- overseeing the rotation of the Independent Auditor's lead audit and concurring partners and the rotation of other audit partners, with applicable time-out periods, in accordance with applicable law; and
- taking, or recommending that the Board take, appropriate action to oversee the independence of the Independent Auditor, including discontinuing any relationships that the Committee believes compromises the independence of the Independent Auditor.

22. Approve the Company's hiring of employees or former employees of the Independent Auditor, as required by the Exchange Rules and Exchange Act.

23. Review the Independent Auditor's annual audit plan, scope of audit activities and staffing, as well as monitor such plan's progress.

24. Approve the fees and other compensation to be paid to the Independent Auditor, and pre-approve all audit and non-audit related services provided by the Independent Auditor permitted by the Exchange Rules, Exchange Act and applicable law or regulation. The Committee may establish pre-approval policies and procedures, as permitted by the Exchange Rules, Exchange Act and any other applicable law, for the engagement of the Independent Auditor to render services to the Company, including without limitation policies that would allow the delegation of pre-approval authority to one or more members of the Committee, provided that any pre-approval decision is reported to the Committee at its next scheduled meeting. The Committee will receive disclosure, documentation and discussion of non-prohibited tax services by the Independent Auditor based on applicable requirements of the PCAOB.

The Chair (or any Committee member if the Chair is unavailable) may pre-approve such services in between Committee meetings; provided, however, that the Chair (or such other Committee member) must disclose all such pre-approved services to the full Committee at the next scheduled meeting and in accordance with any other procedures set forth in any pre-approval policy adopted by the Committee.

The Committee will not engage the Independent Auditor to perform non-audit services proscribed by the Exchange Rules, Exchange Act and any other applicable law or regulation.

25. Review and discuss with the Independent Auditor the reports delivered to the Committee by the Independent Auditor regarding:

- critical accounting policies, estimates and practices used;
- alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the alternatives, and the

treatment preferred by the Independent Auditor;

- other material written communications between the Independent Auditor and the Company's management, such as any management letter or schedule of unadjusted differences; and
- any matters to be communicated to the Committee under the rules and regulations of the PCAOB, the Commission and any other applicable legal or regulatory requirements.

26. Conduct an annual review of the Independent Auditor's report describing its internal quality control procedures; any material issues raised within the preceding five years respecting one or more independent audits carried out by the firm and any steps taken to deal with any such issues; and (to assess the Independent Auditor's independence) all relationships between the Independent Auditor and the Company.

General

27. On a regular basis, review, with the General Counsel and outside legal counsel, legal and regulatory matters, relating to the Company and its subsidiaries that could have a significant impact on the Company's financial statements; and to review the Company's compliance with applicable laws and regulations, review and oversee the Company's policies, procedures and programs designed to promote and monitor legal and regulatory compliance delegated to the Compensation and Nominating Committee. Review material pending legal proceedings involving the Company and other contingent liabilities.

28. Annually prepare a report to the Company's stockholders for inclusion in the Company's annual proxy statement as required by the Exchange Act, and review the disclosure in the annual proxy statement regarding the Committee.

29. Review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) on an ongoing basis, in accordance with the Company's Related Party Transactions Policy; and to review and discuss with the Independent Auditor its report on the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties as required under PCAOB Auditing Standard 2410.

30. Review with management the Company's policies and processes for tax planning and compliance.

31. Consider waivers of the Code of Ethics (other than where the potential waiver involves a director or executive officer of the Company).

32. Perform any other activities required by applicable law, rules or regulations, including the Exchange Act and the Exchange Rules, and take such other actions and perform and carry out any other responsibilities and duties delegated to it by the Board or as the Committee deems necessary or appropriate consistent with its purpose.

STUDIES AND ADVISORS

The Committee, in discharging its responsibilities, may conduct, direct, supervise or authorize studies of, or investigations into, any matter that the Committee deems appropriate, with full and unrestricted access to all books, records, documents, facilities and personnel of the Company. The Committee has the sole authority and right, at the expense of the Company, to retain legal and other consultants, accountants, experts and advisors of its choice to assist the Committee in connection with its functions, including any studies or investigations. However, the Committee will not be required to implement or act consistently with the advice or recommendations of the Independent Auditor, outside legal counsel or other advisor, and the authority granted in this Charter shall not affect the ability or obligation of the Committee to exercise its own judgment in fulfillment of its duties under this Charter. Any communications between the Committee and its outside legal counsel will be privileged communications.

The Committee will have the sole authority to approve the fees and other retention terms of such advisors. The Company will provide for appropriate funding, as determined by the Committee, for:

- payment of compensation to any legal and other consultants, accountants, experts and advisors retained by the Committee; and
- ordinary administrative expenses of the Committee that are necessary and appropriate in carrying out its functions.

MEETINGS, ACTIONS WITHOUT A MEETING AND STAFF

Meetings of the Committee will be held at least once each quarter or more frequently, as determined appropriate by the Committee. The Chair, in consultation with the other member(s) of the Committee, will set the dates, times and places of such meetings. The Chair or any other member of the Committee may call meetings of the Committee by notice in accordance with the Company's Bylaws. A quorum of the Committee for the transaction of business will be a majority of its members. Subject to the requirements of this Charter, applicable law, the Exchange Rules and the rules and regulations of the Commission, the Committee and the Chair may invite or exclude any director, executive or employee of the Company, or such other person, as it deems appropriate in order to carry out its responsibilities, to attend and participate (in a non-voting capacity) in all or a portion of any Committee meeting.

However, the Committee shall have the opportunity to meet regularly without such individuals present in executive session. In addition, the Committee shall meet periodically with management, with the head of internal audit and with the Independent Auditor in separate executive sessions to discuss any matters that the Committee or any of these persons or groups believes should be discussed privately.

The agenda for Committee meetings will be prepared by the Chair in consultation with the other Committee members, the Chief Financial Officer, the head of internal audit and the Independent Auditor, as applicable.

MINUTES AND REPORTS

The Committee will maintain written minutes of its meetings and copies of its actions by written consent and will cause such minutes and copies of written consents to be filed with the minutes of the meetings of the Board. The Chair will report to the Board from time to time with respect to the activities of the Committee, including on significant matters related to the Committee's responsibilities and the Committee's deliberations and actions. The minutes of the Committee and actions by the unanimous written consent of the Committee members will be made available to the other members of the Board.

COMPENSATION

Members of the Committee will receive such fees, if any, for their service as Committee members as may be determined by the Board, which may include additional compensation for the Chair. Such fees may include retainers or per meeting fees and will be paid in such form of consideration as is determined by the Board in accordance with applicable law, the Exchange Rules and the Exchange Act.

REVIEW OF COMMITTEE COMPOSITION, PERFORMANCE AND CHARTER

The Committee will evaluate the Committee's composition and performance on an annual basis and submit a report to the Board. The Committee also will review and reassess the adequacy of this Charter annually and recommend to the Board any changes the Committee determines are appropriate.

SUBCOMMITTEES

The Committee may form subcommittees for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate. If designated, each such subcommittee will establish its own schedule and maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board. The Committee shall not delegate to a subcommittee any power or authority required by law, regulation or Exchange Rules to be exercised by the Committee as a whole.