



**ALLIANCE ENTERTAINMENT HOLDING CORPORATION
CHARTER OF THE TECHNOLOGY GOVERNANCE COMMITTEE OF THE
BOARD OF DIRECTORS**

Purpose

The purpose of this Technology Governance Committee (the “Committee”) of the Board of Directors of Alliance Entertainment Holding Corporation (the “Company”) is to assist the Board in fulfilling its oversight responsibilities with respect to the Company’s technology related strategies, risks, and policies. In performing their responsibilities, Committee members are entitled to rely in good faith on information, opinions, reports, or statements prepared or presented by: (a) one or more Company officers or colleagues whom the Committee members reasonably believe to be reliable and competent in the matters presented; or (b) counsel, advisors, or other persons as to matters which the Committee member reasonably believes to be within the professional or expert competence of such person.

Composition

The Committee shall be composed of two or more members of the Board (each a “Director”), as determined and appointed by the Board. The Board shall designate one member of the Committee to act as Chair of the Committee. The Committee Chair shall set the agenda for, and preside at meetings of the Committee. If the Committee Chair is not present at any meeting of the Committee, the members of the Committee who are present may designate a Chair by majority vote.

The Committee shall meet at least quarterly, or as often as circumstances dictate. The Committee shall meet privately in executive session without members of management present at its discretion to discuss any matters that the Committee believes should be discussed. The Committee may request that Company officers and employees who are not members of the Committee participate in Committee meetings and may invite experts and advisors to participate as well.

Authority

The Committee will have access to all Company books, records, facilities, and personnel as deemed necessary or appropriate by any member of the Committee and has the authority to conduct any investigation or other review appropriate to fulfill its responsibilities. If the Committee concludes that it must retain advisors it deems necessary in the performance of its duties, it may do so and determine compensation terms for those advisors at the Company’s expense. The Committee may also pay any ordinary administrative expenses it deems appropriate in performing its duties at the expense of the Company.

Any action required or permitted to be taken at any meeting of the Committee may be taken without a meeting, if a consent in writing or by electronic transmission to such action is given by each member of the Committee and is filed with the minutes of proceedings of the Committee. The members of the Committee may conduct any meeting thereof by conference telephone or similar communications equipment if all persons participating in the meeting can hear each other at the same time. Participation in a meeting by these means constitutes presence in person at a meeting.

The Committee may designate one or more subcommittees, each subcommittee to consist of one or more members of the Committee. Any subcommittee, to the extent provided in the resolutions of the Committee and to the extent not limited by applicable law or listing standard, shall have and may exercise all the powers and authority of the Committee, provided that such subcommittee shall be subject to the terms of this Charter. Each subcommittee shall keep regular minutes of its meetings and report the same to the Committee or the Board when required.

To ensure appropriate oversight without unnecessary duplication, the Committee may meet jointly with the other Board committees to discuss matters of common interest as determined appropriate by the respective committees.

Committee Responsibilities

The Committee's responsibilities are primarily oversight in nature. The Committee members are not part of the Company's management and do not conduct day-to-day operations; instead, they act in an oversight and advisory capacity, relying on the expertise of the Company's management and external experts in performing their duties. The following functions and responsibilities are set forth as a guide for the Committee, with the understanding that the Committee may supplement them as appropriate to address changing business, regulatory, or technological developments.

In such a manner as the Committee deems appropriate to fulfill its responsibilities, the Committee shall:

1. Review and make recommendations regarding the Company's overall technology and data strategy.
2. Review and evaluate the Company's policies and procedures relating to technology, cyber security, data management, and related matters.
3. Evaluate and understand technology and data security, threats and risks affecting the Company and understand the Company's internal controls and vulnerabilities and plans for threats.
4. Assist the Board in identifying and understanding new and emerging technology issues, trends, opportunities, and threats that may impact the Company's overall business strategy. Such technologies may include, without limitation, artificial intelligence, machine learning and other emerging technologies.
5. Review the technology aspects of significant business developments and acquisition opportunities.
6. Perform an annual assessment of the Committee's performance.
7. Oversee key technology and digital risks and related compliance matters, coordinating with the Audit Committee and other Board committees, as appropriate, to ensure effective, non-duplicative oversight.
8. Assist the Board in overseeing the Company's cybersecurity risk management, including the adequacy of cybersecurity programs and policies related to data privacy, network security, and incident response.
9. Review and reassess the adequacy of the Committee's Charter at least annually and recommend to the Board for approval any amendment or modification of the Charter at any time in accordance with applicable law and regulations.
10. Perform any other activities consistent with this Charter, the Company's certificate of incorporation, by-laws, and governing law, as the Committee or the Board deems necessary or appropriate.



11. Maintain minutes of meetings and periodically report to the Board on significant results of the foregoing activities
12. Perform activities as needed in line with this Charter, the Company's Certificate of Incorporation and Bylaws, and applicable laws. This includes reviewing and recommending updates to the Company's governance, technology, and information security policies, as well as any other duties assigned by the Board.

Effective Date
As of May 14, 2026