



**VIRTUS INVESTMENT PARTNERS, INC.
AUDIT COMMITTEE CHARTER**

The Bylaws of Virtus Investment Partners, Inc. (the “Company”) provide for an Audit Committee (the “Committee”) of the Board of Directors (the “Board”). This charter (the “Charter”) sets forth the purposes, composition and responsibilities of, and the processes to be followed by, the Committee. At least annually, the Committee shall review the adequacy of this Charter and recommend to the Board any changes to this Charter that the Committee considers necessary or desirable.

A. PURPOSES

The primary purposes of the Committee are to (i) exercise sole responsibility for the appointment, compensation, retention, oversight and, if applicable, termination of the Company’s independent auditor (together with such auditor’s affiliates, the “Independent Auditor”) including a review of the Independent Auditor’s qualifications and independence; and (ii) assist the Board in fulfilling its oversight responsibilities, by reviewing the quality and integrity of:

- the Company’s financial statements and financial reporting process;
- the Company’s systems of internal accounting and financial controls;
- the annual independent audit of the consolidated financial statements of the Company and its subsidiaries;
- the Company’s internal auditing and accounting processes; and
- the Company’s legal and regulatory compliance and ethics programs as established by management and the Board.

In conducting such review, the Committee shall be empowered to investigate any matter brought to its attention, with full access to the Independent Auditor and all books, records, facilities and personnel of the Company, and to retain outside legal, accounting or other experts for this purpose. The Committee shall have the authority, in its sole discretion, to engage independent counsel and other advisers, as it determines necessary to carry out its duties. The Company shall provide for appropriate funding, as determined by the Committee, for payment of (i) compensation to any registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company, including the Independent Auditor; (ii) compensation to any advisers the Committee deems necessary to carry out its duties; and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall seek to maintain free and open communication among the Committee, the Board, the Independent Auditor, the Company's internal audit personnel and management, and shall be responsible for resolving any disagreements between management and the Independent Auditor.

In addition, the Committee shall pre-approve the provision of audit services performed by other independent auditors for those of the Company's subsidiaries whose financials are consolidated with the Company's. The discussion below concerning pre-approval of services performed by the Independent Auditor shall apply as well to services to be performed by such other auditors.

The Committee shall have such additional responsibilities as may from time to time be required by applicable laws or regulations (together with the rules of the New York Stock Exchange, or the "NYSE", "Applicable Law").

B. STRUCTURE AND PROCESSES

Composition and Qualifications

The Committee's composition shall satisfy the requirements for audit committee membership set forth under Applicable Law. The Committee shall consist of at least three members of the Board. Each member of the Committee must (1) be "independent," as defined under the applicable rules of the NYSE; (2) meet the criteria for independence set forth in Rule 10A-3(b)(1) of the Securities Exchange Act of 1934, as amended; and (3) be financially literate (or must become financially literate within a reasonable period after his or her appointment).

In addition, at least one member of the Committee shall have accounting or related financial management expertise (as such qualification may be interpreted by the Board) in accordance with the rules of the NYSE and at least one member, who may be the same person as that with accounting or related financial management expertise, shall qualify as a "audit committee financial expert" as such term is defined by the Securities and Exchange Commission (the "SEC"). The Committee and the Board, by resolution, may from time to time establish such additional standards for Committee members as they deem appropriate.

No member of the Committee may serve on the audit committee of more than three public companies, including the Company, unless the Board (i) determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee and (ii) discloses such determination either on or through the Company's website or in the annual proxy statement.

C. MEETINGS

The Committee shall meet at least quarterly, or more frequently as circumstances require. The Chairperson of the Board, the Chairperson of the Committee or any two (2) Committee members may call meetings of the Committee. The Committee may ask additional members of management, or others, to attend any meeting of the Committee

and to provide such information as the Committee may deem pertinent. The Committee shall report to the Board regularly on its deliberations and actions.

A majority of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

D. RESPONSIBILITIES AND DUTIES

The Committee's role is one of oversight, in reliance, without further independent verification, on the information provided by the Company's management and its Independent Auditor. The Committee recognizes that management is responsible for preparing the Company's financial statements and that the Independent Auditor is responsible for auditing those financial statements. Consequently, in carrying out its responsibilities and duties, the Committee shall not provide any expert or special assurances as to the Company's financial statements or any professional certification as to the work of the Independent Auditor.

The following shall be the recurring responsibilities and duties of the Committee in carrying out its purposes. The Committee may perform such other activities as are reasonably consistent with this Charter, the Company's Bylaws and Applicable Law and regulations, as the Committee or the Board may deem necessary or appropriate.

1. The appointment, compensation, retention, oversight and termination of the Independent Auditor, including a review of the Independent Auditor's qualifications and independence:

- annually select and appoint the Independent Auditor and seek ratification of such appointment from the Company's shareholders;
- at least annually evaluate the performance of the Independent Auditor, who shall report directly to the Committee, and the performance of the lead audit partner;
- confirm and evaluate the rotation of the audit partners on the audit engagement team as required by law;
- pre-approve all audit and permitted non-audit services to be performed by the Independent Auditor (subject to applicable regulations on waiver of pre-approval), which pre-approval authority may be delegated to one or more members of the Committee provided that any such pre-approvals be presented to the full Committee at its next scheduled meeting;
- take appropriate action to oversee the qualifications and independence of the Independent Auditor, which shall include, on at least an annual basis,
- an assessment of the independence of such auditor based upon, among other information, consideration of whether the auditor's provision of permissible non-audit services is compatible with the auditor's independence; the written

disclosures and the letter from such auditor required by applicable requirements of the Public Company Accounting Oversight Board (the “PCAOB”) regarding such auditor’s communications with the Committee concerning independence and delineating all relationships between the auditor and the Company; and dialogue with such auditor concerning the impact of those relationships on such auditor’s objectivity and independence;

- discuss with the Independent Auditor the matters required to be discussed by the applicable auditing standards adopted by the PCAOB and approved by the SEC from time to time, including any critical audit matters;
- at least annually, obtain and review a report of the Independent Auditor describing (a) the firm’s internal quality control procedures and (b) any material issues raised by the most recent internal quality control review or peer review of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, with respect to one or more independent audits carried out by the firm, and any steps taken to deal with any such issues;
- as needed, but at least annually, review and approve the compensation of the Independent Auditor; and
- as needed, based upon the Committee’s evaluation of the relevant facts and circumstances, terminate the engagement of the Independent Auditor and select its replacement or, if the Independent Auditor should resign at any time, evaluate the circumstances and determine an appropriate response, including either the re-engagement of such auditor or the engagement of another.

2. Reviewing the quality and integrity of:

a. the Company’s financial statements and financial reporting process

- review and discuss with management and the Independent Auditor the Company’s annual audited financial statements, including (i) the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations”; (ii) significant issues regarding accounting, auditing and financial reporting principles and practices (including any significant changes in the Company’s selection or application of accounting principles); and (iii) the adequacy and effectiveness of the Company’s internal accounting and financial controls, any actions taken in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting;
- recommend to the Board whether the audited financial statements should be included in the Company’s Annual Report on Form 10-K;
- review and discuss with management and the Independent Auditor any analysis or report prepared by management, internal audit staff or the Independent Auditor

relating to (i) significant financial reporting issues, including the quality and appropriateness of the Company's accounting principles as applied and significant judgments affecting the Company's financial reporting; (ii) critical accounting policies; and (iii) all alternative treatments of financial information within generally accepted accounting principles related to material items, including the ramifications of the use of the alternative disclosures and treatments on the Company's financial statements and the treatment preferred by the Independent Auditor;

- in consultation with the Independent Auditor and internal audit staff, review the integrity and quality of the Company's financial reporting processes, both internal and external;
 - review and discuss quarterly interim financial statements with management and the Independent Auditor prior to the filing of such financial statements to be included in the Company's Quarterly Reports on Form 10-Q filed with the SEC, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations";
 - discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and rating agencies;
 - prepare and submit any report required of the Committee by the rules of the SEC or other Applicable Law, including the Committee's report to be included in the Company's annual proxy statement; and
 - review information included in the Company's annual proxy statement and other required filings with the SEC as it relates to accounting, auditing and financial reporting matters or the Company's relationship with the Independent Auditor.
- b. the Company's systems of internal accounting and financial control
- review major changes to the Company's financial reporting, auditing and accounting principles and practices as suggested by the Independent Auditor, internal audit staff or management;
 - review major issues as to the adequacy of the Company's internal controls, and any special audit steps adopted in light of material control deficiencies;
 - discuss the Company's major financial risk exposures and the steps management has taken to monitor and mitigate such exposures, including the Company's risk assessment and risk management policies;
 - periodically meet with each of the chief financial officer, the senior internal auditing executive and the Independent Auditor in separate executive sessions to discuss any matters that the Committee, management or the Independent Auditor

believe should be discussed confidentially, including with respect to the quality and adequacy of the Company's internal accounting and financial controls; and

- review any disclosure from the Company's chief executive officer and chief financial officer made in connection with the certification of the Company's quarterly and annual reports filed with the SEC of (i) significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting that are reasonably likely to adversely affect the Company's ability to record, process, summarize, and report financial data and (ii) any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
- c. the annual independent audit of the consolidated financial statements of the Company and its subsidiaries
- meet with the Independent Auditor prior to the annual audit to review the scope, planning and timing thereof;
 - review and discuss with the Independent Auditor any reports required under generally accepted auditing standards to be provided by it to the Committee;
 - periodically review and discuss with the Independent Auditor, outside of the presence of management (i) the Company's internal controls; (ii) the Independent Auditor's recommendations, if any, for improvements in such controls and the implementation of those recommendations; (iii) the completeness and accuracy of the Company's financial statements; and (iv) any other matters required to be discussed with the Committee by any applicable Statement of Audit Standards;
 - review and discuss with the Independent Auditor the Company's compliance with applicable standards established by the PCAOB, the Financial Accounting Standard Board, the SEC, the NYSE and any other entity with jurisdiction over the Company or its subsidiaries;
 - review with management and the Independent Auditor any material written communications between the Independent Auditor and management, including any management letter or schedule of unadjusted differences provided by the Independent Auditor to the Company, the Company's response thereto and any problems or difficulties encountered during the audit, including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management; and
 - set clear hiring policies for employees and former employees of the Independent Auditor.
- d. the Company's internal auditing and accounting processes

- review and concur with the appointment, replacement or dismissal of the Company’s senior internal audit representative, or third-party accounting firm that serves as the internal auditor, as appropriate;
 - review annually with the Company’s senior internal audit representative, or third-party accounting firm that serves as the internal auditor, as appropriate the internal audit plan, the adequacy of staffing and budget to carry out the proposed work scope, and coordination with the Independent Auditor;
 - review the scope and results of the Company’s internal audit activity and periodic summaries of significant audit findings, and status updates relative to the annual audit plan;
 - review and evaluate the performance and effectiveness of the internal audit function.
- e. the Company’s legal and regulatory compliance and ethics programs as established by management and the Board
- receive reports from management, the Company’s senior compliance officer, the Company’s senior internal audit executive and the Independent Auditor concerning compliance by the Company and its subsidiaries with applicable laws and regulations and the Company’s Code of Conduct;
 - establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters;
 - establish procedures for the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
 - review and approve (or ratify) in accordance with the Company’s Related Person Transaction Policy all Related Person transactions required to be disclosed pursuant to Item 404(a) of Regulation S-K, and discuss with the Independent Auditor its evaluation of the Company’s identification of, accounting for, and disclosure of its relationships with related parties as set forth under PCAOB standards; and
 - review with the Company’s Chief Legal Officer such legal and regulatory matters as may have a material impact on the Company’s financial statements or the Company’s compliance policies.

E. PERFORMANCE EVALUATION

The Committee shall annually review its own performance, including by reviewing its compliance with this Charter.

Rev. 2/21/24