

Magnite, Inc.

October 31, 2024

Tax Information Provided by Magnite, Inc. Pursuant to Treasury Regulation § 1.1273-2(f)(9): Issuer’s Determination and Communication of “traded on an established market” Status and Issue Price of Newly Issued Debt

On September 18, 2024 (the “**Amendment Date**”), Magnite, Inc. (“**Magnite**”) entered into the First Amendment (the “**First Amendment**”) to the Credit Agreement dated as of February 6, 2024 (the “**Credit Agreement**”). The First Amendment reduced the interest rate applicable to the Term Loan that was outstanding under the Credit Agreement prior to the Amendment Date (the “**Existing Term Loan**”), by 0.75%. Magnite has determined that the First Amendment constitutes a “significant modification” of the of the Existing Term Loan within the meaning of Treasury Regulation § 1.1001-3(e)(2), resulting in a deemed exchange of the Existing Term Loan for a new Term Loan (the “**New Term Loan**”) for U.S. federal income tax purposes.

Magnite has determined that, as of the First Amendment, the New Term Loan was “traded on an established market” within the meaning of Treasury Regulation § 1.1273-2(f), based upon indicative quotes provided by an independent pricing service. Accordingly, Magnite has determined that the issue price of the New Term Loan as of the First Amendment was as follows (expressed as a percentage of face amount):

Debt Tranche	Issue Price (%)
New Term Loan	100.0%

Pursuant to Treasury Regulation § 1.1273-2(f)(9), Magnite’s determinations in this statement are binding on a holder of the New Term Loan unless such holder explicitly discloses that its determinations are different from the borrower’s determinations on a timely filed U.S. federal income tax return for the taxable year that includes its acquisition date of the New Term Loan.

This notice is only intended to fulfill Magnite’s notification obligation under Treasury Regulation § 1.1273-2(f)(9) and does not constitute tax advice. Holders are encouraged to consult their own tax advisors regarding their particular consequences relating to the First Amendment.