

BROOKLYN IMMUNOTHERAPEUTICS, INC.
Compensation Committee Charter

The Board of Directors (the “*Board*”) of Brooklyn ImmunoTherapeutics, Inc. (“*Brooklyn*”) has approved, effective as of May 28, 2021, this Compensation Committee Charter (this “*Charter*”) to delineate the responsibilities of the Compensation Committee (the “*Committee*”). The primary objective of the Committee is to develop and implement compensation policies and plans that are appropriate for Brooklyn in light of all relevant circumstances and that provide incentives to further Brooklyn’s long-term strategic plan and its overall goal of enhancing stockholder value. The purposes of the Committee are to:

- assist the Board in fulfilling its responsibilities with respect to compensation of Brooklyn’s Executives and non-employee directors;
- manage Brooklyn’s overall compensation structure, policies and programs; and
- provide any compensation committee report required to be included in Brooklyn’s proxy statement or Annual Report on Form 10-K.

For purposes of this Charter:

- “*CEO*” means the chief executive officer of Brooklyn.
- “*Exchange Act*” means the Securities Exchange Act of 1934;
- “*Executive*” means an individual designated by the Board as an “officer” of Brooklyn for purposes of Section 16 of the Exchange Act;
- “*Family Member*” means, with respect to a Member, a child, stepchild, parent, stepparent, spouse or sibling of such Member, a mother-, father-, son-, daughter-, brother- or sister-in-law of such Member, or any other person (other than a tenant or employee) sharing a household with such Member;
- “*Member*” means a director who is a member of the Committee;
- “*Say-on-Pay Vote*” means a stockholder advisory vote on executive compensation required by Section 14A(a) of the Exchange Act; and
- “*SEC*” means the Securities and Exchange Commission.

COMPOSITION

Number..... The Committee shall consist of at least two Members, including a Chair.

Appointment..... Members, including the Chair, shall be appointed annually by the Board, based on recommendations from the Nominating and Corporate Governance Committee. For this purpose, the Board and the Nominating and Corporate Governance Committee shall consider whether a Member would qualify as a “non-employee director” under Rule 16b-3 of the Exchange Act or an “outside director” under Section 162(m) of the Internal Revenue Code of 1986.

- A Member is a non-employee director for purposes of Rule 16b-3 of the Exchange Act if he or she:
 - is not an Executive or other employee of Brooklyn;
 - does not receive compensation in excess of \$120,000, either directly or indirectly, from Brooklyn for services rendered in any capacity other than as a director; and

- does not possess an interest in any Related Party Transaction, as defined in Brooklyn’s Conflict of Interest Policy.
- A Member is an outside director for purposes of Section 162(m) of the Internal Revenue Code of 1986 if he or she:
 - is not a current or former Executive;
 - is not a current employee of Brooklyn;
 - is not a former employee of Brooklyn who receives compensation for prior services (other than through a tax-qualified retirement plan); and
 - does not receive remuneration from Brooklyn, either directly or indirectly, in any capacity other than as a director.

Members may be replaced or removed by the Board at any time with or without cause. Resignation or removal of a Member from the Board, for whatever reason, shall automatically constitute resignation or removal from the Committee. Any vacancy on the Committee may be filled only by the Board.

Member Qualifications Each Member must meet the independence standards established by Section 803A(ii) of the NYSE American Company Guide. A Member is not considered independent for this purpose if he or she:

- is, or at any time during the past three years was, employed by Brooklyn, other than prior employment as an interim Executive (*provided* the interim employment did not last longer than one year);
- accepted (or has a Family Member who accepted) in excess of \$120,000 in compensation from Brooklyn during any period of twelve consecutive months within the last three years, other than:
 - compensation for Board or Board committee service;
 - compensation paid to a Family Member who is an employee (other than an Executive) of Brooklyn;
 - compensation received for former service as an interim Executive (*provided* the interim employment did not last longer than one year); or
 - benefits under a tax-qualified retirement plan or non-discretionary compensation;
- is a Family Member of an individual who is, or at any time during the past three years was, employed by Brooklyn as an Executive;
- is (or has a Family Member who is) a partner in, or controlling stockholder or executive officer of, any organization to which Brooklyn made, or from which Brooklyn received, payments that exceed five percent of the organization’s consolidated gross revenues for that year (or, if greater, \$200,000), excluding payments from investments

- in Brooklyn’s securities or from non-discretionary charitable contribution matching programs;
- is (or has a Family Member who is) employed as an executive officer of another entity for which, at any time during the preceding three years, an Executive served on its compensation committee; or
- is (or has a Family Member who is) a current partner of the Independent Auditor, or was a partner or employee of the Independent Auditors who worked on Brooklyn’s audit during any of the preceding three years.

In addition, each Member must meet the independence requirements set forth in Section 805(c)(1) of the NYSE American Company Guide. In affirmatively determining the independence of any Member who will serve on the Committee, the Board must consider all factors specifically relevant to determining whether the Member has a relationship to Brooklyn that is material to the Member’s ability to be independent from management in connection with the duties of a Member, including (a) the source of compensation of the Member, including any consulting, advisory or other compensatory fee paid by Brooklyn to the Member and (b) whether the Member is affiliated with Brooklyn, a subsidiary of Brooklyn or an affiliate of a subsidiary of Brooklyn.

RESPONSIBILITIES

The following recurring activities of the Committee shall serve as a guide, with the understanding that the Committee may carry out additional functions and adopt additional procedures in light of changing business, legal, legislative, regulatory or other conditions or of the delegation to the Committee by the Board of additional responsibilities.

Compensation Philosophy The Committee shall periodically review, reassess and, if the Committee deems appropriate or necessary, update or otherwise amend:

- the overarching management compensation philosophy of Brooklyn, including establishing or recommending to the Board components of compensation for the Executives; and
- processes and procedures for the consideration and determination of Executive and director compensation.

Compensatory Plans The Committee shall periodically:

- review and, to the extent the Committee deems appropriate, recommend to the Board the adoption, approval or termination of incentive compensation plans, equity plans, pension plans, and similar compensation and benefits plans;
- review and reassess existing incentive compensation plans, equity-based plans, pension plans, and similar compensation and benefits plans to determine whether the nature and terms of those plans are properly coordinated and appropriate to

achieve their intended purposes, including furthering Brooklyn's strategic plans and objectives; and, if the Committee deems appropriate or necessary, recommend to the Board updates or other amendments to such plans;

- to the extent delegated by the Board, administer Brooklyn's incentive compensation plans and equity plans, including the designation of employees to whom awards are to be granted, the type and amount of award to be granted, and the terms and conditions applicable to each award; and
- review and approve policies and procedures for the grant of equity awards by Brooklyn, including grant-timing practices and Executive and director ownership requirements.

In performing the foregoing responsibilities, the Committee shall consider, to the extent it deems appropriate:

- the results of a Say-on-Pay Vote; and
- industry benchmarks, together with compensation policies adopted by companies comparable to Brooklyn.

Compensatory Arrangements..... The Committee shall:

- periodically consider and, to the extent the Committee deems appropriate, approve (or recommend to the Board for approval) employment agreements, severance agreements and arrangements, change in control agreements and arrangements, and special or supplemental benefits provided in connection with any such agreements or arrangements; and
- annually review, reassess, and, if the Committee deems appropriate or necessary, seek to update, renew, extend, terminate or otherwise amend any existing employment agreements, severance agreements and arrangements, change in control agreements and arrangements, and any special or supplemental benefits provided in connection with any such agreements or arrangements.

Executive Compensation:

CEO..... With respect to the CEO, the Committee shall annually:

- determine and review corporate and individual goals and objectives relevant to the evaluation of the CEO's performance;
- evaluate the performance of the CEO for the prior year in light of the goals and objectives set for the CEO; and
- except to the extent the Committee elects to seek the approval of the Board, determine and approve the CEO's compensation based on the results of the Committee's evaluation.

In evaluating and determining the CEO's compensation, the Committee shall consider, to the extent it deems appropriate:

- the results of the most recent Say-on-Pay Vote; and
- for purposes of determining the long-term incentive

component of the CEO's compensation, Brooklyn's performance and relative stockholder return, the value of similar incentive awards to chief executive officers at comparable companies, and awards given to the CEO in past years.

The CEO may not be present during voting or deliberations on his or her compensation.

Other Executives With respect to each Executive other than the CEO, the Committee shall annually:

- determine and review corporate and individual goals and objectives relevant to the compensation of the Executive;
- evaluate the performance of the Executive for the prior year in light of the goals and objectives set for the Executive; and
- except to the extent the Committee elects to seek the approval of the Board, determine and approve the Executive's compensation based on the results of the evaluation performed by the Committee.

In evaluating and determining the compensation of Executives other than the CEO, the Committee shall consider, to the extent the Committee deems appropriate:

- recommendations of the CEO regarding the compensation of such Executives;
- the results of the most recent Say-on-Pay Vote; and
- for purposes of determining the long-term incentive component of the Executives' compensation, Brooklyn's performance and relative stockholder return, the value of similar incentive awards to officers at comparable companies, and awards given to the Executives in past years.

No Executive may be present during voting or deliberations on his or her compensation.

Director Compensation The Committee shall periodically review and make recommendations to the Board on the compensation (including equity-based compensation) of Brooklyn's non-employee directors. The Committee shall consider that:

- director compensation should fairly pay non-employee directors for the work, time commitment and efforts required of directors of a company of Brooklyn's size and scope of business activities, including service on Board committees;
- a component of the director compensation should be designed to align the non-employee directors' interests with the long-term interests of Brooklyn's stockholders; and
- the independence of non-employee directors may be compromised or impaired for Board or committee purposes if director compensation exceeds customary levels.

Risk Assessment The Committee shall periodically conduct a risk assessment to evaluate whether incentive and other forms of pay encourage unnecessary or excessive risk taking and to assist the Audit Committee in assessing and managing potential risks created by Brooklyn’s compensation practices, policies and programs.

Shareholder Advisory Votes..... The Committee shall:

- annually consider the results of the most recent Say-on-Pay Vote;
- review and recommend to the Board for approval a shareholder advisory vote with respect to the frequency with which Brooklyn will conduct a Say-on-Pay Vote (a so-called “say-on-frequency” vote), which recommendation shall take into account the results of the most recent Say-on-Pay Vote;
- review and approve the proposals regarding the Say-on-Pay Vote and the “say-on-frequency” vote to be included in Brooklyn’s proxy statement; and
- review and recommend to the Board whether to submit a stockholder advisory vote on acquisition-related compensation arrangements (a so-called “say-on-golden parachute” vote).

Committee Report The Committee shall prepare any compensation committee report regarding executive compensation matters required by SEC rules and regulations to be included in Brooklyn’s proxy statement or Annual Report on Form 10-K.

CD&A If Brooklyn is required or elects to include disclosures under “Compensation Discussion and Analysis” in a proxy statement or Annual Report on Form 10-K to be filed with the SEC, the Committee shall, prior to such filing, (a) review and discuss the proposed disclosures with management and any compensation consultant engaged by the Committee with respect to the most recently completed fiscal year and (b) recommend inclusion of “Compensation Discussion and Analysis” in such filing.

Policies..... The Committee shall perform such additional responsibilities as are delegated to it in any of Brooklyn’s written policies, codes and guidelines approved by the Board from time to time.

ADMINISTRATION

Meetings..... The Committee shall meet as often as it determines is appropriate to carry out its responsibilities under this Charter. Such meetings may be in person or by telephone conference or other communications equipment by means of which all persons participating in the meeting can hear each other. A majority of the Members shall constitute a quorum for purposes of holding a meeting, and the Committee may act by a vote of a majority of the Members present at such meeting. In lieu of a meeting, the Committee may act by unanimous written consent. The Chair of

the Committee, in consultation with the other Members, shall determine the frequency and length of Committee meetings and may set meeting agendas consistent with this Charter. The Chair shall ascertain that written minutes of each Committee meeting are kept. The Committee may invite to its meetings any directors who are not Members, any members of management and such other persons as it deems appropriate. The Committee may meet in executive session as the Committee deems necessary or appropriate.

Board Reports..... The Committee shall report regularly to the Board on significant issues arising at Committee meetings and any other matters that the Committee deems appropriate or is requested to review for the Board’s benefit.

Subcommittees..... In fulfilling its responsibilities, the Committee shall be entitled to establish and delegate authority to one or more subcommittees comprised of one or more Members and, to the extent not expressly reserved to the Committee by the Board or by applicable law, rule or regulation, to any other committee of directors of Brooklyn appointed by it, which may or may not be composed of Members.

Compensation A Member may receive additional fees as compensation for the time and effort expended to fulfill Committee duties. A Member may not receive from Brooklyn, directly or indirectly, any consulting, advisory or other compensatory fee, other than in the Member’s capacity as a member of the Board, the Committee or another Board committee.

Annual Reviews:

Performance..... The Committee shall, together with the Nominating and Corporate Governance Committee, conduct an annual evaluation of the Committee’s performance and report to the Board on the results of such evaluation.

Charter..... The Committee shall annually review and reassess the adequacy of this Charter and submit any proposed changes to the Board for approval.

ADDITIONAL AUTHORITY

Access..... The Committee shall have full access, when determined by the Committee to be necessary or appropriate, to Brooklyn’s books, records, personnel, outside legal counsel or other professionals retained by Brooklyn.

The Committee is authorized to request that any Executive or other employee of Brooklyn or any representatives of Brooklyn’s outside legal counsel or other professionals attend a meeting of the Committee or meet with any Members or advisers to the Committee.

Engagement of Advisers.....The Committee may engage compensation consultants, independent legal counsel, experts or other advisers as it deems necessary or advisable to carry out its responsibilities to assist with the execution of its duties and responsibilities as set forth in this Charter, subject to the following:

- the Committee shall have direct responsibility for the appointment, compensation, retention, termination and oversight of the work of any such adviser;
- before any adviser (other than an adviser whose role is limited as set forth in the succeeding paragraph) is selected by, or provides advice to, the Committee, the Committee shall take into consideration all factors relevant to that person's independence from management, including the factors in Section 805(c)(4) of the NYSE American Company Guide, *provided* that the Committee may engage any adviser it prefers, including one that is not independent, after considering such factors;
- the Committee is not required to assess the independence of any adviser that acts in a role limited to (a) consulting on any broad-based plan that does not discriminate in scope, terms or operation in favor of Executives or directors and that is generally available to all salaried employees or (b) providing information that is not customized for Brooklyn or that is customized based on parameters that are not developed by the adviser, and about which the adviser does not provide advice; and
- the Committee shall require any adviser it retains to periodically provide a letter to the Committee disclosing any conflict of interest that exists and certifying such adviser is independent from management.

Expenses.....The Committee shall receive appropriate funding from Brooklyn, as determined by the Committee, for the payment of:

- ordinary administrative expenses of the Committee incurred in carrying out the Committee's responsibilities; and
- compensation to compensation consultants, outside legal counsel, experts and other advisers to the Committee.

INTERPRETATION

RelianceIn performing its oversight responsibilities under this Charter, the Committee shall be entitled to rely upon advice and information that it receives in its discussions and communications with management and such experts, professionals and other advisers as may be consulted by the Committee.

Citations.....Where a statute, rule, regulation or other governmental requirement is referenced in this Charter, the provisions of such requirement shall be deemed to be incorporated herein and shall not be limited by any description of such requirement provided herein.