

**ABEONA THERAPEUTICS INC.
COMPENSATION COMMITTEE CHARTER**

A. PURPOSE

The purpose of the Compensation Committee of the Board of Directors (the “**Board**”) of Abeona Therapeutics Inc. (the “**Company**”) is to oversee the discharge of the responsibilities of the Board relating to compensation of the Company’s executive officers.

B. STRUCTURE AND MEMBERSHIP

1. Number. The Compensation Committee shall consist of at least three members of the Board.

2. Independence. Except as otherwise permitted by the applicable rules of The Nasdaq Stock Market LLC (“**Nasdaq**”), each member of the Compensation Committee shall be an “independent director” as defined by Nasdaq Rule 5605(a)(2) and otherwise meet the applicable criteria for independence set forth in Rule 5605(d)(2) of the Nasdaq rules.

3. Chair. Unless the Board elects a Chair of the Compensation Committee, the Compensation Committee shall elect a Chair by majority vote.

4. Compensation. The compensation of Compensation Committee members shall be as determined by the Board.

5. Selection and Removal. Members of the Compensation Committee shall be appointed by the Board. The Board may remove members of the Compensation Committee from such committee, with or without cause.

C. AUTHORITY AND RESPONSIBILITIES

General

The Compensation Committee shall discharge its responsibilities and shall assess the information provided to it by the Company’s management and others, in accordance with its business judgment.

Compensation Matters

1. Executive Officer Compensation. The Compensation Committee shall review, approve and evaluate, as applicable, or recommend for review, approval or evaluation by the Board, as applicable, at least annually, the Company’s corporate goals and objectives, performance in light of these established corporate goals and objectives, and compensation of the Company’s Chief Executive Officer (the “**CEO**”) and other employees of the Company at the level of Vice President or above (the CEO and such employees together, the “**Management Team**”), including salary, bonus, and incentive compensation levels; deferred compensation; executive perquisites;

equity compensation (subject to any limitations set forth in Paragraph 3 below, and including awards to induce employment); severance arrangements; change-in-control benefits; and other forms of executive officer compensation. Such reviews, approvals and/or evaluations shall be conducted at least annually. The Compensation Committee shall meet without the presence of the Management Team when approving or deliberating on CEO compensation but may, in its discretion, invite the CEO to be present during the approval of, or deliberations with respect to, the compensation of other Management Team members. The Compensation Committee shall also review any recommendations from the CEO regarding compensation for Management Team members other than the CEO.

2. Plan Recommendations and Approvals. The Compensation Committee shall periodically review and approve new compensation and employee benefit plans that are not subject to stockholder approval or approval by the Board, review and approve material changes to existing compensation and employee benefit plans to the extent stockholder or Board approval of such changes is not required, make recommendations to the Board with respect to the Company's incentive compensation plans and equity-based plans subject to stockholder or Board approval, oversee the activities of the individuals and committees responsible for overseeing the Company's compensation and employee benefit plans, and discharge any responsibilities imposed on the Compensation Committee by any of these plans.

3. Administration of Equity-Based Plans. The Compensation Committee shall exercise all rights, authority, and functions of the Board under all of the Company's stock option, stock incentive, employee stock purchase, and other equity-based plans, including, without limitation, the authority to interpret the terms thereof and to grant options and to make stock and other equity-based awards thereunder, except to the extent the terms of any such plan require administration by the full Board. To the extent permitted by and consistent with applicable law and the provisions of the applicable equity-based plan, the Compensation Committee may, in its discretion, delegate to the Chief Executive Officer of the Company the power to approve the grant of options or other stock or equity-based awards pursuant to such equity-based plan to employees of the Company or any subsidiary of the Company who are not officers as defined in Rule 16a-1(f) under the Securities Exchange Act of 1934, as amended (the "**Exchange Act**") or directors of the Company; provided, however, that the terms of such delegation may specify that the acts of the delegate are subject to the approval or ratification of the Committee or a subcommittee thereof. The Compensation Committee shall have the power to approve, or recommend for approval by the Board, any inducement awards to be granted in reliance on the exemption from stockholder approval contained in Nasdaq Rule 5635(c)(4).

4. Review and Discussion of Compensation Discussion and Analysis; Recommendation to Board. To the extent that the Company is required to include the "Compensation Discussion and Analysis" required by Item 402(b) of Regulation S-K ("**CD&A**") in the Company's Annual Report on Form 10-K, proxy statement on Schedule 14A, or information statement on Schedule 14C (collectively, the "**Proxy Documents**"), the Compensation Committee shall review and discuss with management the Company's CD&A and shall consider whether it will recommend to the Board that the Company's CD&A be included in the Proxy Documents.

5. Compensation Committee Report. If required, the Compensation Committee shall prepare the annual Compensation Committee Report pursuant to Item 407(e)(5) of Regulation S-K.

6. Succession Planning. The Compensation Committee will periodically work with the Chief Executive Officer to evaluate the Company's succession plans for the Chief Executive Officer and other executive officers, including an emergency succession plan for the Chief Executive Officer.

7. Compensation Consultants, Counsel and Other Advisors. The Compensation Committee shall have the authority, in its sole discretion, to retain or obtain the advice of such compensation consultants, legal counsel, and other advisors that the Compensation Committee deems necessary or appropriate to carry out its responsibilities. In connection with retaining or obtaining the advice of such consultants, counsel, and advisors, other than in-house legal counsel, the Compensation Committee shall take into consideration the factors affecting independence required by applicable laws, U.S. Securities and Exchange Commission rules, and Nasdaq rules. The Compensation Committee shall be directly responsible for the appointment, compensation, and oversight of the work of any consultants, counsel, and advisors that it retains. The Compensation Committee is empowered, without further action by the Board, to cause the Company to pay the reasonable compensation of such consultants, counsel, and advisors as established by the Compensation Committee.

8. Additional Duties. In addition to the duties and responsibilities expressly delegated to the Compensation Committee in this Charter, the Compensation Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Compensation Committee, the Company's bylaws, and applicable Nasdaq rules.

D. PROCEDURES AND ADMINISTRATION

1. Meetings. The Compensation Committee shall meet as often as it deems necessary to perform its responsibilities, but not less frequently than annually. The Compensation Committee may also act by unanimous written consent in lieu of a meeting. The Compensation Committee shall keep such records of its meetings as it shall deem appropriate.

2. Subcommittees. The Compensation Committee may form and delegate authority to one or more subcommittees as it deems appropriate from time to time under the circumstances (including (a) a subcommittee consisting of a single member and (b) a subcommittee consisting of at least two members; any such subcommittee member must qualify as a "non-employee director" as that term is defined from time to time in Rule 16b-3 promulgated under Exchange Act).

3. Reports to Board. The Compensation Committee shall report regularly to the Board.

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

5. Investigations. The Compensation Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem

appropriate, including the authority to request any officer, employee, or advisor of the Company to meet with the Compensation Committee or any advisors engaged by the Compensation Committee.

6. Self-Evaluation. The Compensation Committee shall annually evaluate its own performance and shall present the results of the evaluation to the Board, including any recommended changes to its duties and responsibilities, this Charter, or the policies and practices of the Company that are relevant to the duties and responsibilities of the Compensation Committee. The Compensation Committee shall conduct its evaluation in such manner as it deems appropriate.

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Revised: June 24, 2022