

Turtle Beach Corporation Compensation Committee Charter

Purposes

The Compensation Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of Turtle Beach Corporation (the “**Company**”) is appointed to: (i) assist the Board in overseeing the Company's employee compensation policies and practices, including (a) determining and recommending to the Board for approval the compensation of the Company's Chief Executive Officer (“**CEO**”) and reviewing and approving the compensation of the Company's other named executive officers (“**Named Executive Officers**”), as defined under the Securities Exchange Act of 1934 (the “**Exchange Act**”) and (b) reviewing and approving incentive compensation and equity compensation policies and programs, and exercising discretion in the administration of such programs; (ii) produce the report of the Committee required to be included in the Company’s annual proxy statement or Annual Report on Form 10-K in accordance with the rules of the U.S. Securities and Exchange Commission (“**SEC**”). The Committee will have the authority necessary to carry out its duties and responsibilities as set forth in this charter (this “**Charter**”) and to take any action reasonably related thereto, subject to any restrictions in the Company’s articles of incorporation (the “**Articles of Incorporation**”) or bylaws (the “**Bylaws**”) (each, as in effect), the applicable rules of any exchange on which stock of the Company is traded and applicable law.

Key Responsibilities

In particular, the Committee will:

- Review, and recommend to the Board for approval, the compensation of the CEO, including the applicable corporate goals and objectives with respect to compensation, evaluating the CEO’s performance in light of the established goals and objectives, and setting the CEO’s compensation, including salary, bonus, incentive and equity compensation;
- Review and approve the evaluation process and compensation structure for the Company’s Executive Officers, review each Executive Officer’s performance evaluations and recommendations concerning his or her compensation, including salary, bonus, incentive and equity compensation, and approve each Executive Officer’s compensation;
- Review and approve any employment, retention, change in control, severance, termination or other compensatory agreement or arrangement to be made with the Executive Officers;
- Oversee and monitor other compensation related policies and practices of the Company, including, if applicable: (i) the Company's stock ownership guidelines for directors and Executive Officers, including making recommendations for such guidelines; (ii) compliance by management with rules regarding equity-based compensation plans for employees and consultants pursuant to the terms of such plans, and the guidelines for issuance of awards as the Board or Committee may establish; and (iii) the Company's recoupment policy and procedures;
- Provide the Board with recommendations as to the compensation for directors as determined through an analysis of comparable companies and other methods as the Committee deems appropriate;
- As appropriate, approve grants of stock options and other equity incentives to employees (under the Company’s equity incentive plans or otherwise), make recommendations to the Board with respect to incentive compensation plans and equity-based plans, including with respect to an equity grant policy, and administer any incentive plans and bonus plans that have been assumed as a result of any acquisition or merger transactions;

- Assist the Board in the Board's oversight of the Company's hedging and pledging policies applicable to the Company's Executive Officers and directors;
- Oversee stockholder communications relating to executive compensation and review and make recommendations with respect to stockholder proposals related to compensation matters;
- Prepare, or cause to be prepared, and approve the disclosures required by the rules and regulations of the SEC to be included in the Company's proxy statement, including, as appropriate, the compensation committee report required by Item 407(e)(5) of Regulation S-K;
- Prepare, or cause to be prepared, and approve the compensation disclosures required by the rules and regulations of the SEC to be included in the Company's periodic reports under the caption "Compensation Discussion & Analysis," and recommend to the Board its inclusion in such reports;
- Review and consider the results of any advisory vote on executive compensation ("**say-on-pay**" vote) and the results of any advisory vote on the frequency of say-on-pay votes ("**say-on-frequency**" votes);
- Review at least annually (i) the Company's compensation policies and practices for executive officers, senior management, and employees generally to assess whether such policies and practices could lead to excessive risk-taking behavior and (ii) the manner in which any risks arising out of the Company's compensation policies and practices are monitored and mitigated and adjustments necessary to address changes in the Company's risk profile;
- Conduct an annual self-evaluation of its performance and review of the charter;
- Maintain the minutes of, and report the results and recommendations of, each Committee meeting to the Board; and
- Perform such other specific functions as the Board may from time to time direct.

Committee Composition and Meetings

The Committee shall be comprised of no fewer than two members, which members shall be appointed by the Board and may be removed by the Board in its sole discretion, with or without cause. Each member of the Committee shall: (i) be a "non-employee director" within the meaning of Rule 16b-3 under the Exchange Act; (ii) be an "independent director" as defined by the rules of The Nasdaq Stock Market LLC ("**Nasdaq**"); and (iii) satisfy the applicable rules and regulations of the SEC. In affirmatively determining the independence of any director who will serve on the Committee, the Board must determine whether such director has a relationship to the Company that is material to that director's ability to be independent from management in connection with the duties of a Committee member, including, but not limited to (i) the source of compensation of such director, including any consulting, advisory, or other compensatory fee paid by the Company to such director, and (ii) whether such director is affiliated with the Company, a subsidiary of the Company, or an affiliate of a subsidiary of the Company. The Committee's members shall also meet the requirements of applicable law, the rules set forth in the Bylaws and, if applicable, the rules promulgated by the SEC, NASDAQ or any other stock exchange or trading market on which the Company's securities may be listed or approved for quotation.

The Committee's chairperson shall be designated by the Board or, if the Board does not do so, the Committee members shall elect a chairperson by vote of a majority of the full Committee. The Committee's chairperson shall preside at all meetings of the Committee and shall have the authority to convene meetings, set agendas for meetings, and determine the Committee's information needs, except as otherwise provided by the Board or the Committee. The Committee shall meet at the call of the chairperson, but in no event less frequently than two times per year. A majority of the Committee shall constitute a quorum for the transaction of business and shall be empowered to act on behalf of the Committee.

Subject to the requirements of the Articles of Incorporation, Bylaws and any applicable law, regulation or rule, (i) any action required or permitted to be taken at a meeting of the Committee may be taken without a meeting if a consent in writing, setting forth the action so taken, is signed or agreed to via electronic mail by all members of the Committee and (ii) the members of the Committee may participate in a meeting of the Committee by means of conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other, and such participation shall constitute presence in person at such a meeting.

The Committee may invite to any of its meetings other members of the Board, members of Company management and such other persons as it deems appropriate in order to carry out its responsibilities.

Resources and Authority of the Committee

The Committee is authorized and empowered to adopt its own rules of conduct and procedure not inconsistent with this Charter, the Bylaws and applicable law, including any applicable rules promulgated by the SEC or NASDAQ. The Committee shall have direct access to, and complete and open communication with, senior management. Except as otherwise prohibited by law, any rules promulgated by the SEC or NASDAQ, the Articles of Incorporation or Bylaws, the Committee may delegate its responsibilities to subcommittees or individual members of the Committee.

The Committee may, in its sole discretion, retain or obtain the advice of a compensation consultant, legal counsel or other advisor (each, an “**Advisor**”) in the performance of its duties, including to periodically review its compensation policies against comparable company benchmarks. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any Advisor. The Company shall provide for appropriate funding, as determined by the Committee, for payment of reasonable compensation to any Advisor retained by the Committee.

Prior to the retention of an Advisor, and from time to time as the Committee deems appropriate, the Committee shall assess the independence of such Advisor from management, taking into consideration all factors relevant to such Advisor's independence, including factors specified by the Nasdaq rules, including, but not limited to, (i) the provision of other services to the Company by the person that employs the Advisor, (ii) the amount of fees received from the Company by the person that employs the Advisor, as a percentage of the total revenue of the person that employs the compensation consultant or other external advisor, (iii) the policies and procedures of the person that employs the Advisor that are designed to prevent conflicts of interest, (iv) any business or personal relationship of the Advisor with a member of the Committee, (v) any stock of the Company owned by the Advisor, and (vi) any business or personal relationship of the Advisor or the person employing the Advisor with an Executive Officer of the Company. The Committee shall ensure that any disclosure required by the rules and regulations of the SEC or the Nasdaq related to the foregoing is included in the Company's proxy statement. Nothing in this Charter shall be construed: (i) to require the Committee to implement or act consistently with the advice or recommendations of any Advisor to the Committee; or (ii) to affect the ability or obligation of the Committee to exercise its own judgment in fulfillment of the duties of the Committee.

Miscellaneous

The Committee may designate any member of the Committee to execute documents on its behalf as the Committee deems necessary or appropriate to carry out its responsibilities hereunder.

This Charter was adopted by the Board on March 5, 2014, and is amended and effective as of July 29, 2026.