

AGILETHOUGHT, INC.

**CHARTER OF THE COMPENSATION COMMITTEE
OF THE BOARD OF DIRECTORS**

(APPROVED BY THE BOARD OF DIRECTORS AUGUST 23, 2021)

PURPOSE

The purpose of the Compensation Committee (the “**Committee**”) of the Board of Directors (the “**Board**”) of AgileThought, Inc. (the “**Company**”) is to:

- help the Board oversee the Company’s executive compensation policies, plans and programs with a goal to attract, incentivize, retain and reward top quality executive management;
- review and determine (or make recommendations to the Board for approval of) the compensation to be paid to the Company’s executive officers and directors;
- help the Board oversee the Company’s human capital management policies, plans and strategies;
- when required, review and discuss with management the Company’s compensation disclosures in the “Compensation Discussion and Analysis” section of the Company’s annual reports, registration statements, proxy statements and information statements filed with the Securities and Exchange Commission (the “**SEC**”); and
- when required, review and approve the Committee report on executive compensation included in the Company’s annual proxy statement.

The term “compensation” includes salary, long-term incentives, bonuses, perquisites, equity incentives, severance arrangements, retirement benefits and other related benefits and benefit plans.

COMPOSITION

The members of the Committee, including the Chairperson, will be members of the Board appointed by, and will serve at the discretion of, the Board. Vacancies occurring on the Committee will be filled by the Board. Resignation or removal of a Committee member from the Board for any reason will automatically constitute resignation or removal from the Committee.

Following the date on which the Company becomes a public reporting company subject to the periodic reporting requirements of the Securities Exchange Act of 1934, as amended (the “**Public Effective Date**”):

- the Committee will consist of at least two members of the Board; and
- each member of the Committee will satisfy:

- the independence and other requirements imposed by applicable law and stock exchange listing requirements; and
- any other qualifications determined by the Board.

Each member may also be required to satisfy, as determined by the Board from time to time, the “non-employee director” standard within the meaning of Rule 16b-3 promulgated under the Securities Exchange Act of 1934, as amended.

AUTHORITY

The Committee will have access to all Company books, records, facilities and personnel as deemed necessary or appropriate by any member of the Committee. If the Committee concludes that it should retain legal, accounting or other outside advisors (including compensation consultants), it may do so at the Company’s expense but only after assessing the independence of such consultant in accordance with any applicable stock exchange listing requirements. The Committee shall be directly responsible for determining the compensation terms for, and the oversight of the work of, those advisors. The Committee may also pay any ordinary administrative expenses it deems appropriate in carrying out its duties at the expense of the Company. The Committee will have authority to require that any of the Company’s personnel or outside advisors attend any meeting of the Committee or meet with any member of the Committee or any of its advisors.

The Chairperson shall have the delegated authority to act on behalf of the Committee in connection with (1) approval of the retention of compensation consultants and outside service providers and advisors (including negotiation and execution of their engagement letters) and (2) as may otherwise be determined by the Committee. In addition, except to the extent inconsistent with applicable law or stock exchange listing requirements, any responsibility or authority of the Committee may be delegated as appropriate by the Committee. Without limiting the generality of the foregoing, the Committee may form and delegate authority to one or more subcommittees consisting:

- of one or more members of the Board (whether or not he, she or they are on the Committee) to the extent allowed under applicable law and stock exchange listing requirements;
- of one or more officers of the Company to grant and administer stock awards under the Company’s equity incentive plans to persons who are not then subject to Section 16 of the Exchange Act of 1934, as amended, to the fullest extent permitted by the terms of such equity incentive plans and applicable law; and
- solely of employees of the Company to serve as an administrative and/or investment committee, with fiduciary responsibilities under the Employee Retirement Income Security Act of 1974 (“ERISA”), with respect to one or more Company plans that are subject to ERISA.

By delegating an issue to the Chairperson or a subcommittee, the Committee does not surrender any authority over that issue. Although the Committee may act on any issue that has been delegated to the Chairperson or a subcommittee, doing so will not limit or restrict future action by the Chairperson or subcommittee on any matters delegated to it. Any action or decision of the Chairperson or a subcommittee will be presented to the full Committee at its next scheduled meeting. By approving this Charter, the Board delegates authority to the Committee with respect to these responsibilities.

RESPONSIBILITIES

The Committee's responsibilities are for oversight, as described under "Purpose" above. The members of the Committee are not employees of the Company, and they do not perform management's functions. The Committee relies on the expertise and knowledge of management in carrying out its oversight responsibilities. Following the Public Effective Date, the Committee shall have the following responsibilities, some of which it may assume prior to such date in its discretion; *provided, however*, that this list of responsibilities is intended to be a guide and to remain flexible to account for changing circumstances and needs. Accordingly, the Committee may depart from or supplement such responsibilities, and establish policies and procedures, to the extent permitted by applicable law and stock exchange listing requirements. The Board will retain the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable law and stock exchange listing requirements.

1. Overall Executive Compensation Strategy. The Committee will review, oversee and approve (or make recommendations to the Board for approval of) the Company's overall executive compensation strategy and policies.

2. Compensation of Chief Executive Officer. The Committee will review and approve (or make recommendations to the Board for approval of) the compensation, individual and corporate performance goals and objectives and other terms of employment of the Company's Chief Executive Officer and evaluate his or her performance. The Chief Executive Officer may not be present during the voting or deliberations regarding his or her compensation.

3. Compensation of Other Executive Officers and Senior Management. The Committee will review and approve (or make recommendations to the Board for approval of) the compensation, individual and corporate performance goals and objectives and other terms of employment of the Company's other executive officers (and other members of senior management in the Committee's discretion) and evaluate their individual performance, taking into account the recommendations and evaluation of the Chief Executive Officer to the extent the Committee deems appropriate.

4. Compensation of Directors. The Committee will review and approve (or make recommendations to the Board for approval of) the type and amount of compensation to be paid or awarded to Board members.

5. Risk Management. The Committee will review the Company's compensation practices and policies as they relate to risk management and risk-taking incentives, to determine if such compensation policies and practices are reasonably likely to have a material adverse effect on the Company, and take such determinations into account in discharging the Committee's responsibilities.

6. Administration of Benefit Plans. The Committee will have full power and authority to adopt, amend, terminate, and administer the Company's equity awards, pension, and profit sharing plans, bonus plans, benefit plans and other similar programs. The Committee will have full power and authority to administer these plans, establish guidelines, interpret plan documents, select participants, approve grants and awards, approve modifications to awards and exercise other power with respect to such plans and awards, as appropriate.

7. Human Capital Management. The Committee will review, discuss with management and oversee as it deems appropriate the Company's policies, practices and strategies as they relate to human capital management, including those regarding recruiting, retention, career development and progression, diversity and inclusion.

8. Management Succession. The Committee will review and evaluate with the Board and the Chief Executive Officer the succession plans for the Company's executive officers and make recommendations to the Board with respect to the selection of appropriate individuals to succeed these positions.

9. Compensation Discussion and Analysis; Committee Report. The Committee will review and discuss with management any "Compensation Discussion and Analysis" and report of the Committee required to be included in any filing with the SEC.

10. Conflict of Interest Disclosure. The Committee will review and discuss with management any conflicts of interest raised by the work of a compensation consultant or advisor hired by the Committee or management and how such conflict is being addressed, and review and discuss with management any related disclosure required in the Company's annual proxy statement in accordance with applicable law and stock exchange requirements.

11. Committee Self-Assessment. The Committee will annually evaluate its performance and the adequacy of this Charter.

MEETINGS AND MINUTES

The Committee will meet whenever its members deem a meeting necessary or appropriate. The Committee will determine where and when to meet.

Unless otherwise determined by the Committee, each regularly scheduled meeting will conclude with an executive session that excludes members of management. From time to time, or when requested by the Board, the Chairperson of the Committee will report to the Board.

The Committee will maintain written minutes of its meeting and regularly report to the Board on its actions and recommendations. The Committee may act by unanimous written consent; when it does so, those actions will be filed in the minute book.