

**CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF
EYENOVIA, INC.**

I. PURPOSE

The purpose of the Committee is to oversee the Company's accounting and financial reporting processes, and the preparation, review and audit of the Company's financial statements.

The Audit Committee (the "*Committee*") is a committee of the Board of Directors (the "*Board*") of Eyenovia, Inc. (the "*Company*") primarily to assist in overseeing and monitoring:

- A. the integrity of the financial reporting processes and audits of the financial statements of the Company;
- B. the qualifications, engagement, compensation, independence, and performance of the Company's independent registered public accounting firm and any other registered public accounting firm engaged to prepare or issue an audit report or to perform other audit, review or attest services for the Company;
- C. the integrity of the Company's systems of internal control over financial reporting and disclosure controls and procedures;
- D. the performance of the Company's internal audit function;
- E. any related-party transactions, as defined in the Company's Related Transaction Policy;
- F. the Company's compliance with legal and regulatory requirements and processes relating to risk management; and
- G. the application of the Company's codes of business conduct and ethics.

II. COMPOSITION AND QUALIFICATIONS

The Committee shall be appointed by the Board and shall be comprised of three or more Directors (as determined from time to time by the Board), each of whom shall meet the independence requirements of the Rule 10A-3 of the Securities Exchange Act of 1934, the listing standards of the Company's principal stock exchange or market (the "*Principal Exchange*") and all other applicable laws.

The chairperson of the Committee shall be designated by the Board, *provided* that if the Board does not so designate a chairperson, the members of the Committee, by a majority vote, may designate a chairperson. Any vacancy on the Committee shall be filled by majority vote of the Board. No member of the Committee shall be removed except by majority vote of the Board.

Each member of the Committee shall be financially literate and at least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting or any other comparable experience or background which results in the individual's financial sophistication, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities, as each such qualification

is interpreted by the Board in its business judgment. In addition, at least one member of the Committee shall be an “audit committee financial expert” as such term is defined in Item 407(d)(5)(ii) of Regulation S-K.

III. MEETINGS AND PROCEDURES OF THE COMMITTEE

The Committee shall meet as often as it determines necessary to carry out its duties and responsibilities, but no less frequently than once every fiscal quarter. The Committee, in its discretion, may ask members of management or others to attend its meetings (or portions thereof) and to provide pertinent information as necessary. A majority of the members of the Committee present in person or by means of a conference telephone or other communications equipment by means of which all persons participating in the meeting can hear each other shall constitute a quorum.

The Committee shall maintain minutes of its meetings and records relating to those meetings. A majority of the members of the Committee shall constitute a quorum. The Committee shall act on the affirmative vote a majority of members present at a meeting at which a quorum is present. The Committee may act by unanimous written consent without a meeting. The Committee may delegate to one or more of its members the authority to grant pre-approvals of audit and non-audit services, provided the decision is reported to the full Committee at its next scheduled meeting.

The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation: (a) to outside legal, accounting or other advisors employed by the Committee; and (b) for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to plan or conduct audits or to determine that the Company’s financial statements are complete and accurate and are in accordance with GAAP. This is the responsibility of management and the independent registered public accounting firm.

IV. DUTIES AND RESPONSIBILITIES

In carrying out its duties and responsibilities, the Committee’s policies and procedures should remain flexible, so that it may be in a position to best address, react or respond to changing circumstances or conditions. The following duties and responsibilities are within the authority of the Committee and the Committee shall, consistent with and subject to applicable law and rules and regulations promulgated by the SEC, the Principal Exchange, or any other applicable regulatory authority:

- A. Review and discuss with the independent registered public accounting firm their annual audit plan, including the timing and scope of audit activities, and monitor such plan’s progress and results during the year.
- B. Review and discuss the annual audited financial statements and the Company’s disclosures under “Management’s Discussion and Analysis of Financial Condition and Results of Operations” with management and the independent registered public accounting firm. In connection with such review, the Committee will:
 - i. Discuss with the independent registered public accounting firm the matters required to be discussed by Statement on Auditing Standards No. 1301 (as may

be modified or supplemented) and the matters in the written disclosures required by the applicable requirements of the Public Company Accounting Oversight Board regarding the independent accountant's communications with the audit committee;

- ii. Review significant changes in accounting or auditing policies;
- iii. Review with the independent registered public accounting firm any problems or difficulties encountered in the course of their audit, including any change in the scope of the planned audit work and any restrictions placed on the scope of such work and management's response to such problems or difficulties;
- iv. Review with the independent registered public accounting firm, management and the senior internal auditing executive, the adequacy and effectiveness of the Company's internal controls, and any significant findings and recommendations with respect to such controls, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls, and review and discuss with management and the Company's independent registered public accounting firm disclosure relating to the Company's internal controls, the independent registered public accounting firm's report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable;
- v. Review reports required to be submitted by the independent registered public accounting firm concerning: (a) all critical accounting policies and practices used; (b) all alternative treatments of financial information within generally accepted accounting principles ("GAAP") that have been discussed with management, the ramifications of such alternatives, and the accounting treatment preferred by the independent registered public accounting firm; (c) any other material written communications with management and (d) any material financial arrangements of the Company which do not appear on the financial statements of the Company;
- vi. Review any (a) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and (b) analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues and judgments made in connection with the preparation of the financial statements, including analysis of the effects of alternative GAAP methods on the financial statements and the effects of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company; and
- vii. Discuss policies and procedures concerning earnings press releases and review the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP

information), as well as financial information and earnings guidance provided to analysts and rating agencies.

- C. Review and discuss the quarterly financial statements and the Company's disclosures provided in periodic quarterly reports including "Management's Discussion and Analysis of Financial Condition and Results of Operations" with management, the senior internal auditing executive and the independent registered public accounting firm and, in particular, discuss with the independent registered public accounting firm its evaluation of the Company's ability to continue as a going concern.
- D. Oversee the external audit coverage. The Company's independent registered public accounting firm is ultimately accountable to the Committee, which has the sole power and authority to appoint, retain, compensate, terminate, select, evaluate and, where appropriate, replace the independent registered public accounting firm. In connection with its oversight of the external audit coverage, the Committee will have authority to:
 - i. Appoint and replace (subject to stockholder approval, if deemed advisable by the Board) the independent registered public accounting firm;
 - ii. Approve the engagement letter and the fees to be paid to the independent registered public accounting firm;
 - iii. Pre-approve all audit and non-audit and tax services to be performed by the independent registered public accounting firm and the related fees for such services other than prohibited nonauditing services as promulgated under rules and regulations of the SEC (subject to the inadvertent *de minimus* exceptions set forth in the Act and the SEC rules);
 - iv. Monitor and obtain confirmation and assurance as to the independent registered public accounting firm's independence, including ensuring that they submit on a periodic basis (not less than annually) to the Committee a formal written statement delineating all relationships between the independent registered public accounting firm and the Company. The Committee is responsible for actively engaging in a dialogue with the independent registered public accounting firm with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent registered public accounting firm and for taking appropriate action in response to the independent registered public accounting firm's report to satisfy itself of their independence. The Committee will at the end of each of its Committee meetings (or as soon as practicable thereafter) discuss with the Chief Financial Officer the Company's relationship with its registered public accounting firm, including such firm's independence;
 - v. At least annually, obtain and review a report by the independent registered public accounting firm describing: the firm's internal quality-control procedures; any material issues raised by the most recent internal quality-control review, peer review or Public Company Accounting Oversight Board review or inspection of the firm, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and to assess the independent registered public accounting firm's independence,

all relationships between the independent registered public accounting firm and the Company and to discuss with the independent registered public accounting firm this report and any relationships or services that may impact the objectivity and independence of the auditors;

- vi. Meet with the independent registered public accounting firm prior to the annual audit to discuss planning and staffing of the audit;
- vii. Review and evaluate the performance and qualifications of the independent registered public accounting firm, as the basis for a decision to reappoint or replace the independent registered public accounting firm;
- viii. Set clear hiring policies for employees or former employees of the independent registered public accounting firm, including but not limited to, as required by all applicable laws and listing rules;
- ix. Setting clear policies for audit partner rotation in compliance with applicable laws and regulations;
- x. Assure regular rotation of the lead (or coordinating) audit partner having primary responsibility for the audit and the audit partner responsible for reviewing the audit, as required by the Sarbanes Oxley Act of 2002, as amended, and consider whether rotation of the independent registered public accounting firm is required to ensure independence;
- xi. Engage in a dialogue with the independent registered public accounting firm to confirm that audit partner compensation is consistent with applicable SEC rules;
- xii. To help keep the Company's independent registered public accounting firm informed of the Committee's understanding of the Company's relationships and transactions with related parties, as such term may be defined in applicable accounting standards, that are significant to the Company and to review and discuss with the Company's independent registered public accounting firm the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties;
- xiii. Review and discuss with the independent registered public accounting firm the results of the year-end audit of the Company, including any comments or recommendations of the Company's independent registered public accounting firm and, based on such review and discussions and on such other considerations as it determines appropriate, recommend to the Board whether the Company's financial statements should be included in the Annual Report on Form 10-K and produce the audit committee report required to be included in the Company's Proxy Statement; and
- xiv. Monitor compliance by the Company of the employee conflict of interest requirements contained in the Sarbanes Oxley Act of 2002, as amended, and the rules and regulations promulgated by the SEC thereunder.

- E. Oversee internal audit coverage. In connection with its oversight responsibilities, the Committee will:
 - i. Review the appointment or replacement of the senior internal auditing executive;
 - ii. Review, in consultation with management, the independent registered public accounting firm and the senior internal auditing executive, the plan and scope of internal audit activities, and, when deemed necessary or appropriate by the Committee, assign additional internal audit projects to appropriate personnel;
 - iii. Review the Committee's level of involvement and interaction with the Company's internal audit function, including the Committee's line of authority and role in appointing and compensating employees in the internal audit function;
 - iv. Review internal audit activities, budget, compensation and staffing; and
 - v. Review significant reports to management prepared by the internal auditing department and management's responses to such reports.
- F. Receive periodic reports from the Company's independent registered public accounting firm, management and director of the Company's internal auditing department to assess the impact on the Company of significant accounting or financial reporting developments that may have a bearing on the Company.
- G. Review with the independent registered public accounting firm and the senior internal auditing executive the adequacy and effectiveness of the Company's accounting and internal controls policies and procedures and any significant findings and recommendations with respect to such controls.
- H. Review with the chief executive officer, chief financial officer and independent registered public accounting firm, periodically, the following:
 - i. all significant deficiencies and material weaknesses in the design or operation of internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information; and
 - ii. any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal control over financial reporting.
- I. Resolve any differences in financial reporting between management and the independent registered public accounting firm.
- J. Establish procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (ii) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

- K. Establish procedures for the receipt, retention and treatment of reports of evidence of a material violation made by attorneys appearing and practicing before the SEC in the representation of the Company or any of its subsidiaries, or reports made by the Company's chief executive officer in relation thereto.
- L. Discuss policies and guidelines to govern the process by which risk assessment and risk management is undertaken.
- M. Meet periodically with management to review and assess the Company's major financial risk exposures and the manner in which such risks are being monitored and controlled.
- N. Meet periodically (not less than annually) in separate executive session with each of the chief financial officer, the senior internal auditing executive, and the independent registered public accounting firm.
- O. Review and approve all "related party transactions", as defined in the Company's Related Transaction Policy, requiring disclosure under SEC Regulation S-K, Item 404, in accordance with the Company's Related Transaction Policy.
- P. Review the Company's policies relating to the ethical handling of conflicts of interest and review past or proposed transactions between the Company and members of management as well as policies and procedures with respect to officers' expense accounts and perquisites, including the use of corporate assets. The Committee shall consider the results of any review of these policies and procedures by the Company's independent registered public accounting firm.
- Q. Review and approve in advance any services provided by the Company's independent registered public accounting firm to the Company's executive officers or members of their immediate family.
- R. Review the Company's program to monitor compliance with the Company's Code of Business Conduct and Ethics and enforce such Code as may be required by the SEC and/or Principal Exchange.
- S. Review periodically with management any cyber security matters which may have an effect on the financial statements.
- T. Review periodically with the Company's outside legal counsel (i) legal and regulatory matters which may have a material effect on the financial statements, and (ii) corporate compliance policies or codes of conduct.
- U. As it determines necessary to carry out its duties, engage and obtain advice and assistance from outside legal, accounting or other advisers, the cost of such independent advisors to be borne by the Company.
- V. Report regularly to the Board with respect to Committee activities.
- W. Review with management, the independent registered accounting firm, and our legal advisors, as appropriate, any legal, regulatory or compliance matters, including any correspondence with regulators or government agencies and any employee complaints or published reports that raise material issues regarding our financial statements or

accounting policies and any significant changes in accounting standards or rules promulgated by the Financial Accounting Standards Board, the SEC or other regulatory authorities.

- X. Review and reassess annually the adequacy of this Charter and recommend any proposed changes to the Board.

V. INVESTIGATIONS AND STUDIES; OUTSIDE ADVISERS.

The Committee may conduct or authorize investigations into or studies of matters within the Committee's scope of responsibilities, and may retain, at the Company's expense, such independent counsel or other consultants or advisers as it deems necessary.

The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as a committee of the Board, for the payment of compensation to the Company's independent registered public accounting firm, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Committee.

While the Committee has the duties and responsibilities set forth in this charter, the Committee is not responsible for preparing or certifying the financial statements, for planning or conducting the audit, or for determining whether the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles.

In fulfilling their responsibilities hereunder, it is recognized that members of the Committee are not full-time employees of the Company, it is not the duty or responsibility of the Committee or its members to conduct "field work" or other types of auditing or accounting reviews or procedures or to set auditor independence standards, and each member of the Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company from which it receives information and (ii) the accuracy of the financial and other information provided to the Committee absent actual knowledge to the contrary.

VI. AMENDMENTS

Any amendment or other modification of this Charter must be made and approved by the full Board.

VII. DISCLOSURE OF CHARTER

If required by the rules of the SEC or the Principal Exchange, this Charter, as amended from time to time, shall be made available to the public on the Company's website.

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While the members of the Committee have the duties and responsibilities set forth in this Charter, nothing contained in this Charter is intended to create, or should be construed as creating, any responsibility or liability of members of the Committee, except to the extent otherwise provided under applicable federal or state law.

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Amended and restated by the Board of Directors on April 16, 2018.