

UNITED PARKS & RESORTS INC.

COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS

CHARTER

I. PURPOSE

The Compensation Committee (the “Committee”) shall provide assistance to the Board of Directors (the “Board of Directors”) of United Parks & Resorts Inc. (the “Company”) by fulfilling the Committee’s responsibilities and duties outlined in Section IV and Section V and as otherwise reasonably requested by the Board of Directors.

II. STRUCTURE AND OPERATIONS

Composition and Qualifications

The Committee shall be comprised of three or more members of the Board of Directors. Each member of the Committee shall be determined by the Board of Directors to be “independent” under the applicable rules of the New York Stock Exchange.

Additionally, it is expected that each member of the Committee (or each member of a designated sub-committee thereof consisting of two or more members) will be a “Non-employee Director” for purposes of Rule 16b-3 under the Securities Exchange Act of 1934, as amended.

Appointment and Removal

The members of the Committee shall be appointed by the Board of Directors and shall serve until such member’s successor is duly elected and qualified or until such member’s earlier resignation, removal, disqualification or death. The members of the Committee may be removed, with or without cause, by a majority vote of the Board of Directors.

Chairperson

Unless a Chairperson is elected by the full Board of Directors, the members of the Committee shall designate a Chairperson by the majority vote of the full Committee membership. The Chairperson of the Committee will chair all regular sessions of the Committee and is responsible to set the agendas for Committee meetings. In the absence of the Chairperson of the Committee, the Committee shall select another member to preside.

Delegation to Subcommittees

The Committee may form subcommittees composed of one or more of its members for any purpose that the Committee deems appropriate and may delegate to such subcommittees such power and authority as the Committee deems appropriate; provided, however, that when appropriate, any such subcommittee shall be composed of solely of two or more members that have been determined to be a “Non-employee Directors” within the meaning of Rule 16b-3 under the Securities Exchange Act of 1934, as amended.

The Committee may delegate to one or more officers of the Company the authority to

make grants and awards of cash or options or other equity securities to any non-Section 16 officer of the Company under the Company's incentive-compensation or other equity-based plans as the Committee deems appropriate and in accordance with the terms of such plan; provided that such delegation is in compliance with the plan and the laws of the state of the Company's jurisdiction. In the event of such delegation, at each meeting of the Committee, the delegated officer(s) shall report to the Committee the awards made since the prior meeting.

III. MEETINGS

The Committee shall meet at least two times annually, or more frequently as circumstances dictate. The Chairperson of the Board of Directors or any member of the Committee may call meetings of the Committee.

As part of its review and establishment of the performance criteria and compensation of designated key executives, the Committee should meet separately at least on an annual basis with the CEO, the Company's principal human resources executive, and any other corporate officers, as it deems appropriate. However, the Committee should meet regularly without such officers present. The CEO may not be present during voting or deliberations with respect to determination of his or her compensation. All meetings of the Committee may be held telephonically. In addition, unless otherwise restricted by the Company's certificate of incorporation or bylaws, the Committee may act by unanimous written consent in lieu of a meeting.

All non-management directors that are not members of the Committee may attend meetings of the Committee but may not vote. Additionally, the Committee may invite to its meetings any director, management of the Company and such other persons as it deems appropriate in order to carry out its responsibilities. The Committee may also exclude from its meetings any persons it deems appropriate in order to carry out its responsibilities.

A majority of the Committee shall constitute a quorum for the transaction of business and the act of a majority of those present at any meeting at which there is a quorum shall be the act of the Committee.

IV. RESPONSIBILITIES AND DUTIES

The following functions shall be the common recurring activities of the Committee in carrying out its responsibilities. These functions should serve as a guide with the understanding that the Committee may carry out additional functions and adopt additional policies and procedures as may be required or appropriate in light of business, legislative, regulatory, legal or other conditions or changes. The Committee shall also carry out any other related responsibilities and duties delegated to it by the Board of Directors from time to time.

The Committee, in discharging its oversight role, is empowered to study or investigate any matter of interest or concern that the Committee deems appropriate and may, in its sole discretion, retain, obtain the advice of and terminate any compensation consultant, independent legal counsel or other adviser. The Committee shall be directly responsible for the appointment, compensation and oversight of any compensation consultant, independent legal counsel or other adviser retained by the Committee. The Company shall provide appropriate funding, as determined by the Committee, for payment of reasonable compensation to any compensation consultant, independent legal counsel or other adviser retained by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

The Committee shall undertake an independence assessment prior to selecting any compensation consultant, legal counsel or other advisers that will provide advice to the Committee (other than in-house legal counsel) taking into account such factors as may be required by the New York Stock Exchange from time to time and such other factors as the Committee shall deem necessary or advisable. Any compensation consultant retained by the Committee to assist it in connection with setting the amount or form of executive or director compensation (other than any role limited to consulting on any broad-based plan that does not discriminate in scope, terms, or operation, in favor of executive officers or directors of the Company, and that is available generally to all salaried employees; or providing information that either is not customized for the Company or that is customized based on parameters that are not developed by the compensation consultant, and about which the compensation consultant does not provide advice) shall not, nor shall any of its affiliates, provide any other services to the Company or its subsidiaries, unless such services are pre-approved by the Committee. Finally, the Committee shall evaluate, on at least an annual basis, whether any work provided by the Committee's compensation consultant raised any conflict of interest.

Setting Compensation for Executive Officers and Directors

1. Establish and review the overall compensation philosophy of the Company.
2. Review and approve corporate goals and objectives relevant to CEO and other executive officers' compensation, including annual performance objectives, if any.
3. Evaluate the performance of the CEO in light of such goals and objectives and, either as a committee or together with the other independent directors (as directed by the Board of Directors), determine and approve the annual salary, bonus, equity-based incentive and other benefits, direct and indirect, of the CEO. In determining, setting, or approving annual short-term compensation arrangements, the Committee shall take into account the CEO's performance as it relates to both legal compliance and compliance with the Company's internal policies and procedures (provided that such considerations shall not affect payments or benefits that are required to be paid pursuant to the Company's plans, policies, or agreements).
4. Review and approve, or recommend to the Board of Directors, the annual salary, bonus, equity and equity-based incentives and other benefits, direct and indirect, of the other executive officers. In determining, setting, or approving such annual short-term compensation arrangements, the Committee shall take into account the executive officer's performance as it relates to both legal compliance and compliance with the Company's internal policies and procedures (provided that such considerations shall not affect payments or benefits that are required to be paid pursuant to the Company's plans, policies, or agreements).
5. In connection with executive compensation programs:
 - (i) review and recommend to the full Board of Directors, or approve, new executive compensation programs;
 - (ii) review on a periodic basis the operations of the Company's executive

compensation programs to determine whether they are effective in achieving their intended purpose(s);

- (iii) establish and periodically review policies for the administration of executive compensation programs; and
 - (iv) take steps to modify any executive compensation program that yields payments and benefits that are not reasonably related to executive and corporate performance.
6. Establish and periodically review policies in the area of senior management perquisites.
 7. Consider policies and procedures pertaining to expense accounts of senior executives.
 8. Discuss the results of the shareholder advisory vote on “say-on-pay,” if any, with regard to the named executive officers.
 9. Review and recommend to the full Board of Directors the compensation of directors, as well as director’s and officer’s indemnification and insurance matters.
 10. Review and recommend to the full Board of Directors, or approve, any contracts or other transactions with current or former executive officers (“executive officer” has the same meaning specified for the term “officer” in Rule 16a-1(f) under the Securities Exchange Act of 1934) of the Company, including consulting arrangements, employment contracts, severance or termination arrangements and loans to employees made or guaranteed by the Company. In determining, setting, or approving termination benefits and/or separation pay to executive officers, the Committee shall take into consideration the circumstances surrounding the particular executive officer’s departure and performance as it relates to both legal compliance and compliance with the Company’s internal policies and procedures (provided that such considerations shall not affect payments or benefits that are required to be paid pursuant to the Company’s plans, policies, or agreements).

Monitoring Incentive and Equity-Based Compensation Plans

1. Review and approve, or recommend to the Board of Directors, the Company’s incentive-compensation plans and equity-based plans that are subject to the approval of the Board of Directors, and oversee the activities of the individuals responsible for administering those plans.
2. Review and approve all equity compensation plans of the Company that are not otherwise subject to the approval of the Company’s shareholders.
3. Review and recommend to the full Board of Directors, or approve, all equity-based awards, including pursuant to the Company’s equity-based plans.
4. Review the Company’s regulatory compliance with respect to compensation matters, including ensuring that reasonable efforts are made to structure compensation programs to preserve tax deductibility, and, as and when required, approving performance goals and certifying that performance goals have been attained for purposes of Section 162(m) of the Internal Revenue Code.

5. Monitor compliance by executives with the rules and guidelines of the Company's equity-based plans.
6. Review and monitor any employee retirement, profit sharing and benefit plans.
7. Review and approve any stock ownership guidelines for directors and executive officers of the Company and any "clawback" policy of the Company and monitor compliance therewith.

Reports

1. Prepare the compensation committee report on executive officer compensation as required by the SEC to be included in the Company's annual proxy statement or annual report on Form 10-K filed with the SEC.
2. Oversee the preparation of a "Compensation Discussion and Analysis (CD&A)" for inclusion in the Company's annual proxy statement or annual report on Form 10-K, in accordance with the rules of the SEC. The Committee shall review and discuss the CD&A with management each year and, based on that review and discussion, determine whether or not to recommend to the Board of Directors that the CD&A be included in the Company's annual proxy statement or annual report on Form 10-K, as applicable.
3. Report regularly to the Board of Directors including:
 - (i) following all meetings of the Committee; and
 - (ii) with respect to such other matters as are relevant to the Committee's discharge of its responsibilities.

The Committee shall provide such recommendations to the Board of Directors as the Committee may deem appropriate. The report to the Board of Directors may take the form of an oral report by the Chairperson or any other member of the Committee designated by the Committee to make such report.

4. Maintain minutes or other records of meetings and activities of the Committee.

V. ANNUAL PERFORMANCE EVALUATION

The Committee shall perform a review and evaluation, at least annually, of the performance of the Committee and its members, including by reviewing the compliance of the Committee with this Charter. In addition, the Committee shall review and reassess, at least annually, the adequacy of this Charter and recommend to the Board of Directors any improvements to this Charter that the Committee considers necessary or appropriate. The Committee shall conduct such evaluations and reviews in such manner as it deems appropriate.