

MONSTER BEVERAGE CORPORATION
AMENDED AND RESTATED AUDIT COMMITTEE CHARTER

Effective: February 25, 2026

Statement of Policy

The Audit Committee (the “*Committee*”) shall provide assistance to the Board of Directors (the “*Board*”) of the Monster Beverage Corporation (the “*Company*”) in fulfilling its oversight responsibility to the shareholders, potential shareholders, the investment community and others relating to the Company’s financial statements and the financial reporting process, the systems of internal accounting and financial controls, the internal audit function, the annual independent audit of the Company’s financial statements, and the legal compliance and ethics programs as established by management and the Board. The Committee will also oversee the qualifications and independence of independent auditors. In so doing, it is the responsibility of the Committee to maintain free and open communication between the Committee, independent auditors, internal auditors and management of the Company. In discharging its oversight role, the Committee is empowered to investigate any matter brought to its attention with full access to all books, records, facilities and personnel of the Company and the power to retain outside counsel or other experts for this purpose.

The Committee fulfills its oversight responsibilities by reviewing: the financial reports and other financial information provided by the Company to any governmental body or the public; the Company’s systems of internal controls regarding finance, accounting, legal compliance, ethics, tax, cybersecurity and hedging and derivative transactions that management and the Board have established; and the Company’s auditing, accounting and financial reporting processes generally. Consistent with this function, the Committee should encourage continuous improvement of, and should foster adherence to, the Company’s policies, procedures and practices at all levels.

Composition

The Committee shall be comprised of three or more directors as determined by the Board, all of whom shall be independent directors and free from any relationship with management and the Company that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment as a member of the Committee. Members of the Committee shall be considered independent in accordance with Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”) and the rules of The Nasdaq Stock Market LLC. All members of the Committee shall have a working familiarity with basic finance and accounting practices, including the ability to read and understand fundamental financial statements. At least one member of the Committee shall have accounting or related financial management expertise. At least one member of the Committee must be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. Committee members may enhance their familiarity with finance and accounting by participating in educational programs conducted by the Company or an outside consultant. No member of the Committee may serve simultaneously on the audit committees of more than three public companies without prior approval of the Board.

The members of the Committee shall be elected by the Board at a meeting of the Board and shall serve at the discretion of the Board and for such terms as the Board may determine. Unless the

chairperson of the Committee (the “*Chairperson*”) is elected by the full Board, the members of the Committee may designate a Chairperson by majority vote of the full Committee membership.

Responsibilities and Processes

The primary responsibility of the Committee is to oversee the Company’s financial reporting process on behalf of the Board and report the results of its activities to the Board. Management is responsible for preparing the Company’s financial statements, and the independent auditors are responsible for auditing those financial statements. The Committee in carrying out its responsibilities believes its policies and procedures should remain flexible in order to best react to changing conditions and circumstances. The Committee should take the appropriate actions to set the overall corporate “tone” for quality financial reporting, sound business risk practices and ethical behavior. The Committee shall receive appropriate funding from the Company, as determined by the Committee, for payment of compensation to the Company’s independent auditors, any other accounting firm engaged to perform services for the Company, any outside counsel and any other advisors to the Committee, and for payment of ordinary administrative expenses that are necessary or appropriate in carrying out the Committee’s duties.

The following shall be the principal recurring processes of the Committee in carrying out its oversight responsibilities. The processes are set forth as a guide with the understanding that the Committee may supplement them, and the Committee may form and delegate authority to subcommittees when appropriate.

The Committee shall meet at least four times each year and more frequently as the Committee in its discretion deems necessary. The Committee shall have the authority to establish its own rules and procedures consistent with the Company’s bylaws for notice and conduct of its meetings, should the Committee, in its discretion, deem it desirable to do so, including designation of a chairperson pro tempore in the absence of the Chairperson, and designation of a secretary. However, the Committee is governed by the same rules regarding meetings (including meetings by means of conference telephone or similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board. Minutes of each meeting will be maintained by the Committee, and will be recorded or filed with the books and records of the Company.

Interaction with the Independent Auditors

- *Appointment and Oversight.* The Committee shall have a clear understanding with management and the independent auditors that the independent auditors are ultimately accountable to the Board and the Committee as representatives of the Company’s shareholders. The Committee shall have the ultimate authority and responsibility for the selection, retention, compensation, oversight, evaluation and, where appropriate, replacement of the independent auditors.
- The Committee shall discuss with the auditors their independence from management and the Company and the matters included in the written disclosures required by the Public Company

Accounting Oversight Board (“**PCAOB**”). Annually, the Committee shall review the qualifications and performance of the Company’s current independent auditors, including reviewing a formal written statement from the independent auditor describing all relationships between the auditor and the Company, and engaging in a dialogue with the auditor about any disclosed relationships or services that may impact its objectivity and independence. The Committee should also review a report by the independent auditors describing: (1) the accounting firm’s internal quality control procedures; (2) any material issues raised by the firm’s most recent internal quality control review, peer review, or PCAOB review or inspection of the firm or by any other inquiry or investigation by governmental or professional authorities in the past five years regarding one or more audits carried out by the firm; and (3) any steps taken to deal with such issues. In addition, the Committee shall review and discuss any difficulties the independent auditors encountered in the course of their audit work, including any restrictions on the scope of the auditors’ activities or on access to requested information, and any significant disagreements with management and management’s response to such difficulties.

- Each year, the Committee shall select the Company’s independent auditors for the next year, subject to stockholder ratification. The Committee shall assure the mandated rotation of the lead audit partner of the Company’s independent auditors.
- Management will coordinate with the independent auditors to ensure that the auditors’ independence is not impaired by hiring former or current partners, principals or professional employees of the independent auditors for certain positions. Management of the Company will ensure that the Company, together with its subsidiaries and other entities that comprise the Company for purposes of the consolidated financial statements, also has policies and procedures in place for purposes of ensuring that the auditors’ independence will not be impaired by hiring a former or current partner, principal or professional employee of the independent auditors in an accounting role or financial reporting oversight role that would cause a violation of securities laws and regulations. Any employment opportunities with the Company for a former or current partner, principal or professional employee of the independent auditors should be discussed with the audit engagement partner of the independent auditors and approved by the Committee before entering into substantive employment conversations with the former or current partner, principal or professional employee, if such opportunity relates to serving: (1) as chief executive officer, controller, chief financial officer, chief accounting officer, or any equivalent position for the Company or in a comparable position at a significant subsidiary of the Company; (2) on the Company’s Board; (3) as a member of the Committee; or (4) in any other position that would cause a violation of securities laws and regulations.
- *Pre-Approval of Services.* Before the independent auditors are engaged by the Company or its subsidiaries to render audit or non-audit services, the Committee will pre-approve the engagement. Committee pre-approval of audit services and non-audit services is not required if the engagement for the services is entered into pursuant to pre-approval policies and procedures established by the Committee that are detailed as to the particular service, does not include delegation of the Committee’s responsibilities under the Exchange Act to the Company’s management, and the Committee is informed of each service provided. The Committee may delegate to one or more members of the Committee the authority to grant

pre-approvals, provided such approvals are presented to the Committee at a subsequent meeting.

Annual Financial Statements and Annual Audit

At meetings with management, the independent auditors and the internal auditor the Committee will:

- Discuss with the internal auditors and the independent auditors the overall scope and plans for their respective audits, including the adequacy of staffing and compensation. Also, the Committee shall review and discuss with management, the internal auditors and the independent auditors the adequacy and effectiveness of the internal accounting and financial controls, including the Company's system to monitor and manage business risk and legal and ethical compliance programs. Further, the Committee shall meet separately with the internal auditors and the independent auditors, with and without management present, to discuss the results of their examinations. The Committee shall review and discuss with management and independent auditors disclosures relating to the Company's internal controls.
- Review and discuss with the Company's independent auditors: (1) all critical accounting policies and practices to be used in the audit; (2) all alternative treatments of financial information within generally accepted accounting principles ("*GAAP*") that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the auditors; and (3) other material written communications between the auditors and management.
- Review the interim financial statements with management and the independent auditors prior to the filing of the Company's Quarterly Report on Form 10-Q, as well as the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in Form 10-Q. Also, the Committee shall discuss the results of the quarterly review and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards. The Chairperson may represent the entire Committee for the purposes of this review.
- Review with management and the independent auditors the financial statements to be included in the Company's Annual Report on Form 10-K before they are filed, including their judgment about the quality, not just acceptability, of accounting principles, the reasonableness of significant judgments, and the clarity of the disclosures in the financial statements, as well as the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations." Also, the Committee shall discuss the results of the annual audit and any other matters required to be communicated to the Committee by the independent auditors under generally accepted auditing standards, and recommend to the Board that the audited financial statements be included in the Company's Form 10-K.
- Review and discuss with management the financial information to be included in earnings releases.

- Review and discuss with the independent auditors any other matters required to be discussed by applicable auditing standards, including from PCAOB.

Other Duties and Responsibilities

- Retain, in its sole discretion, with the assistance of the Company's General Counsel, the advice and assistance of outside counsel, accountants, experts and other such advisors as it deems necessary to fulfill its duties and responsibilities. The Committee shall set the compensation and oversee the work of any outside counsel or advisors.
- Confer, as requested, with the General Counsel of the Company and outside legal counsel regarding any legal issues and regulatory requirements, including those that could have a significant impact on the Company's financial statements.
- Review Company's compliance with applicable laws and regulations and oversee Company's policies, procedures, and programs designed to promote and monitor legal, ethical and regulatory compliance.
- Review and discuss with management the risks faced by the Company and the policies, guidelines and processes by which management assesses and manages the Company's risks, including the Company's major financial risk exposures and risks related to financial statements, the financial reporting process, and accounting and legal matters, as well as the steps management has taken to monitor and control such exposures.
- Produce the Audit Committee report required to be included in the Company's proxy statement.
- Review, approve and oversee any transaction between the Company and any related person (as defined in Item 404 of Regulation S-K) and any other potential conflict of interest situations on an ongoing basis.
- Review oral or written submissions sent directly to the Committee.
- Review and discuss with management key aspects of the Company's environmental, social and governance ("**ESG**") and sustainability strategies, including the Company's initiatives, policies, practices and reporting related to ESG and sustainability.
- Review and discuss with management the Company's cybersecurity, technology, and information security programs, policies, and practices, including the assessment, management, and/or mitigation of cybersecurity, technology, and information security developments, risks, and/or threats.
- Periodically review and discuss with management the Company's tax strategies and any significant tax developments.
- Periodically review and discuss with management the Company's policies and procedures governing, and the impact of, hedging and derivative transactions.

Committee Self-Evaluation and Charter Review

- The Committee will evaluate its own performance on an annual basis, including its compliance with this charter. It will also review this charter and provide the Board with any recommendations for changes in the charter or in policies or other procedures governing the Committee.

Communications from Shareholders, Employees and Others

- Under Company policy, employees and others are encouraged to report all known or suspected instances of misuse of Company resources and/or known or suspected instances of improper activities by Company employees and are protected from retaliation for making such reports. Any report that is made directly to management (whether openly, confidentially or anonymously) shall be promptly reported to the Committee. The Committee shall receive, retain, investigate and act on complaints and concerns of the associates of the Company, the Company's stockholders and other interested parties regarding questionable accounting, internal accounting controls and auditing matters, including without limitation:
 1. Deficiencies in, or noncompliance with, the Company's internal accounting controls or accounting policies;
 2. The circumvention or attempted circumvention of internal accounting controls;
 3. Fraud or deliberate error in the preparation, evaluation, review or audit of the Company's financial statements or in the recording and maintaining of the Company's financial records;
 4. Any misrepresentation or false statement by a senior officer or accountant regarding a matter contained in the Company's financial statements, financial reports (including discussions in quarterly or annual reports filed with the Securities and Exchange Commission or audit reports, or any other failure to provide a full or fair reporting of the Company's financial condition); or
 5. Any other matter that would otherwise constitute a violation of the Company's accounting policies.