

THE VITA COCO COMPANY, INC.

AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of The Vita Coco Company, Inc. (the “*Company*”) is to oversee the accounting and financial reporting processes of the Company, the appointment and oversight of the independent auditor, the audits of the financial statements of the Company, as well as the Company’s policies with respect to enterprise risk assessment and management and compliance with legal and regulatory requirements.

The Committee’s responsibilities are limited to oversight. The Company’s management is responsible for establishing and maintaining accounting policies and procedures in accordance with generally accepted accounting principles (“*GAAP*”) and other applicable reporting and disclosure standards and for preparing the Company’s financial statements. The Company’s independent auditors are responsible for auditing and reviewing those financial statements.

II. Composition

The Committee must consist of at least three directors, subject to any available exception. Each Committee member must satisfy the independence requirements of the Nasdaq Stock Market LLC (“*Nasdaq*”) and the more rigorous independence rules for members of the Audit Committee issued by the Securities and Exchange Commission (the “*SEC*”), in each case subject to any available exception. Each Committee member must be able to read and understand fundamental financial statements, including a company’s balance sheet, income statement, and cash flow statement, and to satisfy all other financial literacy requirements applicable to audit committee members under SEC and Nasdaq rules. In addition, at least one member of the Committee must be an “audit committee financial expert” as defined by the SEC.

Committee members may be removed from the Committee, with or without cause, and any vacancies on the Committee shall be filled by the Board. Unless a Chair is designated by the Board, the Committee may designate a Chair by majority vote of the full Committee membership. Additionally, membership on the Committee shall automatically end at such time as the Board determines that a Committee member ceases to meet the independence requirements discussed above.

III. Meetings, Procedures and Authority

The Committee must meet at least once during each fiscal quarter. The Committee must meet separately, periodically, with management, with the independent auditor, and with the internal auditor (or other personnel responsible for the internal audit function).

The Committee has the authority to establish its own rules and procedures for notice and conduct of its meetings so long as they are not inconsistent with any provisions of the Company’s bylaws that are applicable to the Committee or this Charter.

The Committee may retain any independent counsel, experts or advisors that the Committee believes to be necessary or appropriate. The Company must provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of preparing or issuing an audit report or performing other audit, review or attest services, for payment of compensation to any advisors employed by the Committee and for payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

In addition to the duties and responsibilities expressly delegated to the Committee in this Charter, the Committee may exercise any other powers and carry out any other responsibilities consistent with this Charter, the purposes of the Committee, the Company's bylaws and applicable Nasdaq and SEC rules.

The Committee may conduct or authorize investigations into any matters within the scope of the duties and responsibilities delegated to the Committee.

IV. Duties and Responsibilities

Interaction with the Independent Auditor

1. *Appointment and Oversight.* The Committee is directly responsible for the appointment, compensation, retention, and oversight of the work of the independent auditor (including resolution of any disagreements between Company management and the independent auditor regarding financial reporting) and any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or related work or performing other audit, review or attest services for the Company, and the independent auditor and each such other registered public accounting firm must report directly to the Committee. The Committee must ensure the regular rotation of the lead audit partner at the Company's independent auditors and consider regular rotation of the accounting firm serving as the Company's independent auditors. The Committee, or the Chair of the Committee, must pre-approve any audit and non-audit services provided to the Company by the independent auditor, unless the engagement is entered into pursuant to appropriate preapproval policies established by the Committee or if such service falls within available exceptions under SEC rules.

2. *Annual Report on Independence.* The Committee must ensure that the independent auditor prepares and delivers, at least annually, a written statement delineating all relationships between the independent auditor and the Company, must actively engage in a dialogue with the independent auditor with respect to any disclosed relationships or services that, in the view of the Committee, may impact the objectivity and independence of the independent auditor, and, if the Committee determines that further inquiry is advisable, must take appropriate action in response to the independent auditor's report to satisfy itself of the auditor's independence.

3. *Communications.* The Committee shall review and discuss with the independent auditors any matters required to be discussed by PCAOB Auditing Standards No. 1301, *Communications with Audit Committees*.

Annual Financial Statements and Annual Audit

4. *Audit Problems.* The Committee must discuss with the independent auditor any audit problems or difficulties and management's response.

5. *Form 10-K Review.* The Committee must review and discuss the annual audited financial statements with management and the independent auditor, including the form of audit opinion to be issued by the auditors on the financial statements and the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and make recommendations to the Board to approve the inclusion of such financial statements in the Form 10-K.

6. *Audit Committee Report.* The Committee must provide the Company with the report of the Committee with respect to the audited financial statements to be provided to shareholders and included in each of the Company's annual proxy statements.

7. *Review Auditing Materials.* The Committee shall review with management, the internal auditors and the independent auditor: (a) reports, evaluations, recommendations and material written communications of the independent auditor, including the independent auditor's report on the Company's assessment of internal controls over financial reporting; (b) critical accounting policies and practices used by the Company in preparing its financial statements; (c) alternative treatments of financial information within GAAP that have been discussed with management, the ramifications of the use of such alternative treatments and the treatment preferred by the independent auditor; and (d) any major issues regarding accounting and financial statement presentations, the adequacy of the Company's internal controls, any special audit steps adopted in light of material control deficiencies, and any fraud involving management or other employees with a significant role in such internal controls.

Quarterly Financial Statements

8. *Form 10-Q Review.* The Committee must review and discuss the quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations."

Other Duties and Responsibilities

9. *Review of Earnings Releases.* The Committee must review and discuss the Company's earnings press releases with management prior to issuance.

10. *Risk Assessment and Risk Management.* The Committee shall have oversight over the implementation of the Company's policies with respect to risk assessment and risk management, including financial and cybersecurity-related risks, financial-related risks with respect to environmental, social, and governance matters, and the Company's enterprise risk management (ERM) program and related public disclosures.

11. *Hiring of Independent Auditor Employees.* The Committee must set clear hiring policies for employees or former employees of the Company's independent auditor.

12. *Complaint Procedures.* The Committee must establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and for the confidential and anonymous submission by Company employees of concerns regarding questionable accounting or auditing matters.

13. *Oversight of the Company's Internal Audit Function.* The Committee shall oversee the internal audit function and related matters. In the Committee's discretion upon consultation with management, the internal audit function may be outsourced to one or more third party vendors. The internal auditors (including the relationship manager of the internal audit service provider(s), if applicable) will report periodically to the Committee regarding the internal audit function and organizational structure.

14. *Review of Related Person Transactions.* The Committee must review all related person transactions as defined by Item 404 of Regulation S-K on an ongoing basis and all such transactions must be approved or ratified by the Committee.

15. *Review of Code of Business Conduct and Ethics.* The Committee must periodically consider and discuss with management and the independent auditor the Company's Code of Business Conduct and Ethics (the "**Code**") and the procedures in place to enforce the Code, including reviewing reports that involve actual and alleged violations of the Company's Code. The Code shall address, among other things,

the Company's ethical standards, conflicts of interest, compliance with the U.S. Foreign Corrupt Practices Act and other applicable anti-corruption laws, and compliance with other laws and regulations.

16. *Reports to the Board of Directors.* The Committee must report regularly to the Board regarding the activities of the Committee.

17. *Committee Self-Evaluation.* The Committee must periodically perform an evaluation of the performance of the Committee.

18. *Review of this Charter.* The Committee must annually review and reassess this Charter and submit any recommended changes to the Board for its consideration.

V. Delegation of Duties

In fulfilling its responsibilities, the Committee is entitled to delegate any or all of its responsibilities to a subcommittee of the Committee; provided that such delegation is not inconsistent with any provisions of the Company's bylaws that are applicable to the Committee, this Charter, the Nasdaq Listing Rules, SEC rules, or other applicable law.

VI. Investor Rights Agreement

For so long as the Investor Rights Agreement is in effect, this Charter will be interpreted to be consistent with such agreement.

Approved November 15, 2023