

CHARTER OF THE AUDIT & RISK MANAGEMENT COMMITTEE

This Audit & Risk Management Committee Charter (this “**Charter**”) was adopted by the Board of Directors (the “**Board**”) of Deckers Outdoor Corporation (the “**Company**”) on September 25, 2025, replacing the charter previously adopted by the Board on September 26, 2024.

This Charter is intended to be a component of the flexible governance framework within which the Board, assisted by its committees, directs the affairs of the Company. While this Charter should be interpreted in the context of all applicable laws, regulations and listing requirements, as well as in the context of the Company’s Amended and Restated Certificate of Incorporation and Amended and Restated Bylaws, it is not intended to establish by its own force any legally binding obligations.

I. PURPOSE

The Audit & Risk Management Committee (the “**Committee**”), in order to assist the Board in fulfilling its responsibilities, shall oversee and evaluate:

- A.** the engagement, independence, and performance of the Company’s independent registered public accounting firm (the “**independent auditor**”) and communication among the independent auditor, the Company’s financial and senior management, and the Board;
- B.** the performance of the Company’s internal audit function and the independence and performance of the Chief Audit Executive or highest-ranking manager of the Company’s internal audit team, as applicable (in either case, the “**CAE**”);
- C.** management’s conduct with respect to, and the integrity of, the Company’s financial reporting to any governmental or regulatory body, stockholders, other users of Company financial reports and the public;
- D.** the review of the auditing, accounting, and financial reporting processes and the audits of the Company’s financial statements;
- E.** the Company’s financial risk identification, assessment, and management policies, procedures, and practices, including systems of internal control over financial reporting and disclosure controls and procedures;
- F.** the Company’s enterprise risk identification, assessment and management policies, procedures, and practices, including matters related to data protection, cybersecurity and risk management initiatives related to information technology;
- G.** the Company’s risk identification, assessment and management policies,

procedures, and practices with respect to the principal operational and business risks; and

- H. the Company's compliance with its legal, regulatory, and ethical obligations.

In connection with the foregoing, the Committee shall engage in such activities as are necessary or appropriate in order for it to render the annual report of the Committee required to be included in the Company's annual report and annual proxy statement to be filed with the Securities Exchange Commission ("**SEC**").

All references in this Charter to the Company are intended to include all subsidiaries of the Company and any "variable interest entity" whose results of operations are consolidated with those of the Company, except where context otherwise requires.

II. AUTHORITY

In performing its responsibilities, the Committee shall have unrestricted access to Company employees, documents and other records, and the authority to direct and supervise an investigation into any matters within the scope of its duties. Subject to the direction of the Board, the Committee is authorized and delegated the authority to act on behalf of the Board with respect to any matter necessary or appropriate to accomplish its purpose. In addition to retaining the Company's independent auditor and any other accounting firm the Committee determines is necessary or appropriate in connection with the conduct of the Company's business and affairs, the Committee shall have the authority to engage and obtain advice, reports or opinions from legal counsel, consultants, and other advisors at it determines necessary to carry out its duties. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any legal counsel, consultants, or other advisors retained by the Committee, and shall have sole authority to approve related fees and retention terms. The Company shall provide the Committee with appropriate funding for the payment of compensation to any legal counsel, accounting or other advisor or consultant retained by the Company, as well as funding for payment of the Committee's ordinary administrative expenses that are necessary or appropriate in carrying out its duties.

III. COMMITTEE MEMBERSHIP AND ORGANIZATION

INDEPENDENCE. The Committee shall be comprised of no fewer than three (3) members, with the exact number determined by the Board from time to time. Each Committee member shall (a) be "independent" as defined under the New York Stock Exchange ("**NYSE**") listing standards, (b) satisfy the independence requirements applicable to audit committee members set forth in applicable SEC rules and regulations, and (c) shall not have any conflicts of interest which might impair the exercise of independent judgment solely for the benefit of the Company and its stockholders or interfere with the proper performance of his or her responsibilities as a Committee member, as determined by the Board.

FINANCIAL LITERACY. Each Committee member shall be financially literate, and at least one (1) Committee member shall have accounting or related financial management expertise, in each case as the Board determines in its business judgment. At least one (1) member shall qualify as an “audit committee financial expert” as such term is defined under applicable SEC rules.

SERVICE ON MULTIPLE AUDIT COMMITTEES. No Committee member shall serve on the audit committees of more than three (3) public companies, including the Committee, unless the Board has determined that doing so shall not impair such member’s ability to serve effectively on the Committee.

TENURE. The Corporate Responsibility, Sustainability & Governance Committee of the Board shall recommend directors to be appointed as members of the Committee to the Board. The Board shall appoint Committee members and may replace or remove members from time to time, without cause, by the affirmative vote of the majority of the Board. The Board may appoint a Committee chair (the “**Chair**”). In the absence of such appointment, the Committee may designate a Chair by the majority vote of the Committee members. Committee members shall typically serve for a period of one (1) year unless a member resigns or is replaced by the Board and their successor appointed. Any Committee member may resign by giving oral or written notice to the Chair or to the full Board.

MEETINGS. The Committee shall meet at least once quarterly prior to the release of each quarterly earnings report. The Committee shall also meet, as required, in response to the needs of the Board and as necessary to fulfill its responsibilities. The Committee shall meet regularly in executive session to discuss matters deemed appropriate by the Committee. The Chair shall prepare or approve an agenda in advance of each meeting.

To perform its oversight functions most effectively, the Committee shall meet at least once quarterly in executive session with the independent auditor, and with the CAE, and as a Committee to discuss any matters that the Committee or each of these groups believes should be discussed. On an annual basis, the Committee shall meet in executive session with the Company’s principal financial officer and principal accounting officer.

The Committee shall maintain written minutes of its meetings, which minutes shall be filed with the minutes of the meetings of the Board. A majority of Committee members shall constitute a quorum for a meeting and the affirmative vote of a majority of members present at a meeting at which a quorum is present shall constitute the action of the Committee. The Committee may also act through unanimous written consent and such consents shall be filed with the minutes of the meetings of the Board. The Committee shall be governed by the same rules regarding meetings (including meetings by conference telephone or similar communications equipment), notice and waiver of notice as are applicable to the Board. The Committee may form and delegate any of its responsibilities to a subcommittee so long as such subcommittee is solely comprised of one or more members of the Committee.

IV. RESPONSIBILITIES AND DUTIES

LIMITATION ON THE COMMITTEE'S RESPONSIBILITIES. The Committee's role is one of oversight. The Company's management is responsible for preparing the Company's financial statements and the independent auditor is responsible for auditing the annual financial statements. The Board and Committee recognize that Company management, the internal audit team, and the independent auditor have more time, knowledge and detailed information about the Company than do Committee members. Each member of the Committee is entitled to rely on the integrity of management, the independent auditor, and advisors engaged by the Committee and the accuracy and completeness of the financial and other information provided to the Committee by such persons and organizations absent actual knowledge to the contrary. Consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Company's financial statements or any certification as to the work of the independent auditor or other advisor engaged by the Committee.

The following duties, responsibilities and functions are set forth as a guide to fulfilling the Committee's purposes, with the understanding that the Committee may undertake other and different activities, and that the Committee's activities may diverge from those described below, as appropriate under the circumstances.

In such manner as the Committee determines is appropriate for its purposes, the Committee shall:

- A. *Oversee the Engagement of the Independent Auditor***
 - 1. Recommend to the Company's stockholders the appointment or retention of the independent auditor.
 - 2. Have the authority and responsibility for the compensation and oversight of the work of the independent auditor engaged by the Committee for the purpose of preparing or issuing an opinion on the financial reporting of the Company and related internal controls, including resolution of disagreements between management and the auditor regarding financial reporting.
 - 3. Review and evaluate the experience and qualifications of the lead partner of the independent auditor with the Company's management and internal audit function. Assure the regular rotation of the audit partners as required under the rules promulgated by the SEC and consider whether rotation should occur more frequently so as to assure continuing independent auditor independence, and present its conclusions with respect to the independent auditor to the Board.
 - 4. Approve any discharge of the independent auditor.

5. Obtain from the independent auditor the report required by Section 10A(b) of the Securities Exchange Act of 1934, as amended.
 6. Review and evaluate the independence and performance of the independent auditor, including receiving periodic reports regarding their independence consistent with disclosures required by the Public Company Accounting Oversight Board (“**PCAOB**”) and discuss such reports with the public accountants.
 7. Review the independent auditor’s audit plan, and discuss scope, staffing, locations, reliance upon management and general audit approach.
 8. Prior to releasing the Company’s year-end earnings, discuss the results of the audit with the independent auditor and CAE. When appropriate, discuss certain matters required to be communicated by the independent auditor to audit committees in accordance with applicable rules, regulations and auditing guidance, including any matters required to be discussed under the applicable PCAOB Auditing Standards.
 9. Consider the independent auditor’s and CAE’s judgments about the quality and appropriateness of the Company’s accounting principles, practices, and standards as applied in its financial reporting.
 10. Obtain and review a report by the independent auditor at least annually describing (i) the independent auditor’s internal quality-control procedures, (ii) any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditor, or by any inquiry or investigation by governmental or professional authorities within the preceding five (5) years respecting one or more independent audits carried out by the firm, as well as any steps taken to deal with such issues, and (iii) all relationships between the independent auditor and the Company consistent with the applicable requirements of the PCAOB regarding the independent auditor’s communications with the Committee regarding independence.
 11. Pre-approve all audit and permitted non-audit services to be performed by the independent auditor in a manner consistent with the Audit & Risk Management Committee Pre-Approval Policy.
- B. *Oversee Internal Audit, Internal Controls and Risk Management***
12. Oversee the internal audit function and recommend to the Board the appointment or dismissal of the CAE, consult with executive management about the CAE’s performance, and make recommendations regarding the compensation of the CAE.

13. Approve, and annually review and revise as necessary, the Company's Internal Audit Charter, which describes the mission, scope of work, independence, authority, and responsibilities conferred by the Committee on the Company's internal audit function.
14. Receive reports periodically from the CAE regarding the activities of the internal audit function, including the annual internal audit work plan. Annually review and approve the internal audit work plan, including material changes that may be made to the plan from time to time. Discuss with the CAE and independent auditor the responsibilities, budget, resource plan, organizational structure and staffing of the internal audit function and review periodically the performance of the internal audit function and discuss the general audit approach.
15. Periodically review with the CAE any significant difficulties, disagreements with management, or restrictions encountered in the course of the audit function's work.
16. In consultation with the CAE and the independent auditor, consider the adequacy and effectiveness of the internal audit function, including the Company's conformance with The Institute of Internal Auditors' Definition of Internal Auditing, Code of Ethics, and International Standards for Professional Practice of Internal Auditing.
17. Establish and oversee the effectiveness of procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting, financial reporting, auditing matters, or other whistleblower complaints. Review and investigate as necessary any reports regarding evidence of un-remediated material violations of U.S. federal or state securities laws or other similar laws, or a material breach of fiduciary duties by directors, officers, employees or agents of the Company arising under such laws.
18. Obtain reports from management and the CAE confirming that the Company's subsidiaries and foreign affiliated entities are in compliance with applicable legal requirements and the Company's Code of Ethics.
19. Oversee management's design and maintenance of the Company's internal control over financial reporting and disclosure controls and procedures, including reviewing and discussing with management, the CAE and the independent auditor the certification and reports of management and the independent auditor required in the Company's periodic reports filed with the SEC concerning the Company's internal

control over financial reporting and disclosure controls and procedures, the adequacy of such controls, and any remedial steps being undertaken to address any material weaknesses or significant deficiencies in internal control over financial reporting.

20. (i) review and discuss with management, the CAE and the independent auditor the Company's financial risk exposures and assess the policies and processes management has implemented to monitor and control such exposure, (ii) assist the Board in fulfilling its oversight responsibilities by reviewing and discussing with management the Company's policies governing the process by which risk assessment and risk management is undertaken, including any significant non-financial risk exposures, and the steps management has taken to monitor and control major financial risk exposures, and (iii) review the Company's annual disclosures concerning the role of the Board and its committees in the risk oversight of the Company, including how the Board and its committees administer their respective oversight functions.
21. Review the independence and performance of the CAE, including receiving periodic reports regarding the CAE's independence consistent with the Institute of Internal Auditor's standards, and discuss such reports with the CAE.

C. *Oversee Financial Reporting Processes and Accounting Policies*

22. Review and discuss with management, the CAE and the independent auditor: (i) the critical accounting policies and practices used by the Company, the accounting treatment to be applied with respect to significant new transactions or other significant events not in the ordinary course of the Company's business and any significant changes in management's selection or application of accounting principles; (ii) alternative accounting treatments within generally accepted accounting principles in the United States ("**GAAP**") for material items that have been discussed by the independent auditor with management, including the ramifications of the use of such treatments and the treatment preferred by the independent auditor; and (iii) the effect of regulatory and accounting initiatives on the Company's financial statements.
23. Review and discuss with management, the independent auditor and the CAE any significant difficulties encountered in the course of financial statement audit or review work, including any restrictions on the scope of financial statement audit or review activities or on access to requested information and any special audit steps adopted by the independent auditor or the internal audit function in light of any material weakness or significant deficiencies in the Company's internal control over financial

reporting.

- 24.** Oversee the Company's financial reporting, including: (i) resolving any disagreements regarding financial reporting between management and the independent auditor; (ii) reviewing and discussing with the independent auditor any significant findings by the auditor relating to the preparation of the Company's financial statements, including any accounting adjustments that were noted or proposed by the independent auditor but were "passed" upon by management (as immaterial or otherwise), and any "management" or "internal control" letter issued or proposed to be issued by the independent auditor to the company; (iii) reviewing and discussing with management, the CAE and the independent auditor prior to public release, the Company's annual and quarterly financial statements to be filed with the SEC, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations"; (iv) with respect to the independent auditor's annual audit report, prior to release of the annual audited financial statements, meeting with the independent auditor without any management member present to discuss the independent auditor's views about the qualitative aspects of the Company's significant accounting practices, including accounting policies, accounting estimates and financial statement disclosures; (v) recommending to the Board whether to include the audited annual financial statements in the Company's Annual Report on Form 10-K to be filed with the SEC; and (vi) prior to submission to any governmental authority of (a) any financial statement of the Company that differs from the financial statements filed or to be filed by the Company with the SEC, or (b) any financial statement of a subsidiary of the Company that, in the Committee's judgment, is material to the Company and that presents information regarding such subsidiary in a way that is materially different from the presentation of such information in the financial statements of the Company filed or to be filed with the SEC, reviewing such financial statements and any report, certification or opinion thereon provided by the independent auditor; and (vii) periodically reviewing the status of the Company's response to previous audit recommendations.
- 25.** Review and discuss with management and the independent auditor any material off-balance sheet financing and any other material financial arrangements that do not appear in the Company's financial statements.
- 26.** Discuss with management earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" non-GAAP information) and quarterly conference call scripts, and review financial information and earnings guidance provided to analysts and rating agencies, including any

dissemination of financial information not involving the presentation of financial measures in accordance with GAAP.

D. *Oversee Enterprise Risk Management, Including Cybersecurity Risks and Initiatives*

27. Review and oversee the Company's key enterprise risk exposures and the steps taken by management to monitor and mitigate these exposures, including relevant elements of the Company's enterprise risk management program. Monitor the quality of the program's implementation and execution.
28. Assess and monitor the Company's efforts to manage data protection, cybersecurity and technology risks and response to cyber threats, including receiving periodic updates from management on cyber risk management initiatives and regularly reviewing the results of reviews from internal audit, as well as consideration of the key metrics for measuring the Company's capabilities to manage these risks. Recommend to the Board the Company's annual cybersecurity insurance coverage.
29. Engage in regular dialogue with the Company's Chief Digital and Data Officer and Chief Information Security Officer on technology risk-related topics to ensure that the Company's cybersecurity efforts align with its business objectives and operational needs.
30. Receive regular updates from management on cybersecurity and information security risks that may pose a significant threat to the Company, and promptly discuss with management material cybersecurity incidents that have impacted the Company, and the impact of such incidents on the Company's business, financial condition, and results of operations. Assess the Company's key metrics for measuring its capabilities to manage cybersecurity and technology risk.

E. *Oversee Compliance with Legal, Regulatory, and Ethical Obligations*

31. Review periodically with a member of the legal department (i) legal and regulatory matters that may have a material impact on the Company's financial statements, including any material reserves for legal contingencies and related financial statement disclosure, (ii) the scope and effectiveness of the Company's legal and regulatory compliance policies and programs, (iii) the effectiveness of the Company's system for monitoring compliance with applicable laws and regulations, and (iv) the results of any investigations of violations of law or Company policies by Company management and employees, including disciplinary or remedial measures taken in response to findings of noncompliance resulting from

any such investigations.

32. Review and discuss with management, the CAE, and the independent auditor any fraud involving management or any employee of the Company with a significant role in the Company's internal controls over financial reporting that is disclosed to the Committee.
33. Review periodically the Company's policies and procedures for reviewing and approving (or ratifying) on behalf of the Company, if appropriate, any proposed, on-going or completed "related person transactions" (defined as transactions required to be disclosed pursuant to Item 404 of Regulation S-K), including the Company's Related Persons Transaction Policy, and recommend any changes to the Board. In accordance with the Company's Related Person Transactions Policy and the NYSE listing standards, the Committee shall conduct appropriate review and oversight of all related person transactions for potential conflict of interest situations on an ongoing basis.
34. Discuss with the independent auditor its evaluation of the Company's identification of, accounting for, and disclosure of its relationships with "related parties" (as set forth under the standards of the PCAOB).
35. Review at least annually with management, including a member of the legal department and the CAE, compliance with, the adequacy of, and any requests for waivers of potential conflicts under, the Company's Code of Ethics and the Company's policies and procedures concerning trading in Company securities set forth in its Insider Trading Policy, and with regard to any approval or waiver under such policy sought with respect to any employee, executive officer or director. Periodically review the process by which the Company communicates its Code of Ethics and other policies and procedures to Company personnel, and the systems in place to monitor compliance with all such policies.
36. Set clear hiring policies for employees or former employees of the Company's independent auditor.

F. *Report and Self-Evaluate*

37. Oversee the preparation and approve all reports required or appropriate in the conduct of the Committee's responsibilities, including the report for inclusion in the Company's annual meeting proxy statement or annual report required by SEC rules.

38. Conduct an annual self-evaluation of the performance of the Committee including a review of the adequacy of this Charter, and recommend to the Board such amendments as the Committee deems appropriate.
39. Report regularly to the Board on Committee findings and recommendations, as well as any other matters the Committee deems appropriate or the Board requests.
