

**CHARTER
OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS
OF EDWARDS LIFESCIENCES CORPORATION**

(Amended and Restated as of February 12, 2026)

Statement of Purpose

The primary purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Edwards Lifesciences Corporation (the “Corporation”) is to assist the Board in fulfilling its oversight responsibilities relating to the following:

- integrity of the Corporation’s financial statements;
- independent auditor’s qualifications and independence;
- performance of the Corporation’s internal audit function and independent auditors;
- Corporation’s compliance with legal and regulatory requirements;
- Corporation’s disputes and litigation;
- Corporation’s investment and hedging activities; and
- Corporation’s enterprise-wide risk management practices.

The Committee also will prepare the report that the Securities and Exchange Commission’s rules require be included in the Corporation’s annual proxy statement. In performing its duties, the Committee will maintain effective working relationships with and open communication among the Board, management and the internal and independent auditors.

Organization and Meetings

The Committee, a standing committee of the Board, will be composed of three or more directors, each of whom:

- is an “independent director” under the rules of the New York Stock Exchange and otherwise satisfies the requirements under such rules for membership on the Committee;
- satisfies all other requirements for audit committee service imposed by applicable laws, rules or regulations of the Securities and Exchange Commission;
- does not simultaneously serve on the audit committee of more than two other public companies as determined under the rules of the New York Stock Exchange, unless the Board determines that such simultaneous service would not impair the ability of such director to effectively serve on the Committee and such determination is disclosed in the Corporation’s annual proxy statement; and
- is financially literate, or will become financially literate within a reasonable period of time after appointment to the Committee.

At least one member of the Committee will be an “audit committee financial expert” as defined by applicable rules of the Securities and Exchange Commission and will have accounting or related financial management expertise, in each case as the Board interprets such qualifications in its business judgment and in accordance with applicable laws, rules or regulations.

Members of the Committee, including its Chairperson, shall be elected by the Board acting on the recommendation of the Compensation and Governance Committee. Members of the Committee may be replaced or removed from the Committee by the Board at any time, with or without cause, and any vacancies will be filled through appointment by the Board on the recommendation of the Compensation and Governance Committee. Resignation or removal of a director from the Board will automatically constitute resignation or removal, as applicable, of such director from the Committee.

The Committee will have at least four regularly scheduled meetings each year and more frequently as circumstances require. One-half of the total number of directors (rounded upwards, if necessary, to the next whole number) serving on the Committee shall constitute a quorum for the transaction of business at any meeting of the Committee. If at any meeting of the Committee there shall be less than a quorum present, a majority of those present may adjourn the meeting from time to time until a quorum is obtained, and no further notice thereof need be given other than by announcement at such meeting being adjourned. The Committee Chairperson shall prepare and/or approve an agenda in advance of each meeting. Representatives of management and the independent auditor shall attend meetings as requested by the Committee Chairperson. The Committee will keep minutes of its meetings and will regularly report to the Board, both with respect to the activities of the Committee generally and with respect to any issues that arise regarding the quality or integrity of the Corporation’s financial statements, the qualifications, performance and independence of the independent auditor and the performance of the internal audit function, the Corporation’s compliance with legal or regulatory requirements, the Corporation’s investment and hedging activities, and the Corporation’s enterprise-wide risk management practices.

The Committee may delegate its responsibilities as it deems appropriate, including to a subcommittee of one or more of its members, each of which may have the full power and authority of the Committee, subject to applicable law.

Key Responsibilities

The Committee's job is one of oversight and it recognizes that the Corporation’s management is responsible for preparing the Corporation’s financial statements and determining that such financial statements are complete and accurate and are in accordance with generally accepted accounting principles and applicable rules and regulations, and that the outside auditors are responsible for planning and conducting the audits of those financial statements. Additionally, the Committee recognizes that financial management, including the internal audit staff as well as the outside auditors, have more time, knowledge, expertise and detailed information on the Corporation than

do Committee members; consequently, in carrying out its oversight responsibilities, the Committee is not providing any expert or special assurance as to the Corporation's financial statements or any professional certification as to the outside or internal auditor's work.

The following functions shall be the common recurring activities of the Committee in carrying out its oversight function.

External Auditor Engagement and Activities

- Sole authority to appoint, retain, and/or terminate the independent auditor (subject, if applicable, to stockholder ratification).
- At least annually review and discuss with the independent auditor the independent auditor's written communications to the Committee regarding the relationships between the auditor and the Corporation that, in the auditor's professional judgment, may reasonably be thought to bear on its independence and affirm in writing to the Committee that the auditor is independent.
- Annually determine compensation for and oversee the independent auditor. The independent auditor shall report directly to the Committee, and the Committee will be authorized to resolve disputes between management and the independent auditor regarding the audit.
- Review and pre-approve all audit and permitted non-audit services (including the range of fees and terms thereof) to be provided to the Corporation by the independent auditor in accordance with applicable laws, rules and regulations, subject to any exceptions for pre-approval for *de minimis* non-audit services provided in applicable laws, rules and regulations. The Committee may delegate authority to grant such pre-approvals to one or more members of the Committee, provided the full Committee is informed of the grant of any such pre-approval at its next scheduled meeting.
- Meet with the independent auditor and management to review the proposed audit scope and procedures to be utilized. Regularly review with the independent auditor any audit problems or difficulties and management's response including any restrictions on the scope of the independent auditor's activities or on access to requested information, and any significant disagreements with management. The review should also include discussion of the responsibilities, budget and staffing of the internal audit function.
- Obtain and review, at least annually, a report from the independent auditor describing: the independent auditor's internal quality-control procedures; 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 years, respecting one or more independent audits carried out by the independent

auditor, and any steps taken to deal with any such issues; and all relationships between the independent auditor and the Corporation or any of its subsidiaries.

- Annually discuss with the independent auditor any issues or relationships disclosed in such report that in the judgment of the Committee may have an impact on the qualifications, performance or independence of the independent auditor. After such review and discussion, the Committee will evaluate the independent auditor's qualifications, performance and independence, including the review and evaluation of the lead partner of the independent auditor, and make a determination to be reported to the Board of whether, in order to ensure continuing auditor independence and as required by law, rule or regulation, there should be regular rotation of the independent auditing firm. In conducting its evaluation, the Committee should take into account the opinions of management and its internal auditors.
- Discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 114 relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.
- Review disclosures made to the Committee by the Corporation's Chief Executive Officer and Chief Financial Officer during their certification process for the Annual Report on Form 10-K and Quarterly Report on Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Corporation's internal controls.
- Obtain and review, prior to the completion of the independent auditor's audit of the Corporation's year-end financial statements, a report from the independent auditor, describing (a) all critical accounting policies and practices to be used in such audit, (b) all alternative treatments of financial information within generally accepted accounting principles that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor, (c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences, and (d) any other matters required to be communicated by the independent auditors to the Committee with respect to the review or audit of the Corporation's financial statements pursuant to applicable auditing standards adopted by the Public Company Accounting Oversight Board (the "PCAOB"). The Committee should review any reports on such topics or similar topics prepared by management and discuss with the independent auditor and management any material issues raised in such reports.

Internal Audit

- Review the qualifications and organizational structure of the internal audit function and concur in the appointment, replacement, reassignment or dismissal of the individual responsible for the Corporation's internal audit function, who shall report directly to the Committee.
- Review and discuss with the independent auditor the proposed audit plan of the internal auditor, including the independence and authority of the internal auditor's reporting obligations, the adequacy of internal audit resources and the coordination and completeness of coverage between the internal and independent auditors.
- Receive periodic summaries of findings from completed internal audits and, as appropriate, the status of major audits in process. Receive progress reports on the completion of the current year's internal audit plan, including explanations for any significant deviations from the plan.

Risk Management

- Discuss guidelines and policies with respect to risk assessment and risk management, including treasury risks, legal and compliance risks and risks related to information technology, information security, cybersecurity, and the Corporation's enterprise risk management practices, it being understood that it is the job of management to assess and manage the Corporation's exposure to risk.
- Governance over risks related to the Corporation's artificial intelligence and privacy governance frameworks, including the Corporation's policies, practices, and strategies involving the development and use of artificial intelligence and data management, as it relates to the functions for which the Committee has responsibility to carry out its oversight function as provided in this Audit Committee Charter (i.e., financial reporting, internal audit, enterprise risk management, ethical and legal compliance).
- Receive periodic reports on the Corporation's overall risk management process and review significant risks and exposures identified by management, the internal auditors and the independent auditors, including the steps management has taken to monitor and control such risks and exposures.

Financial Reporting

- Meet to review and discuss with management and the independent auditor the consolidated financial statements that will be contained in the Corporation's annual and quarterly reports, including reviewing the Corporation's specific disclosures under "Management Discussion and Analysis of Financial Condition and Results of Operations," and recommend to the Board whether the audited

financial statements should be included in the Corporation's Annual Report on Form 10-K.

- Discuss earnings press releases, as well as financial information and earnings guidance provided to analysts and ratings agencies, paying particular attention to any use of "pro forma," or "adjusted" non-GAAP information, it being understood that such discussions may, in the discretion of the Committee, be done generally (i.e., by discussing the types of information to be disclosed and the type of presentation to be made) and that the Committee need not discuss in advance each earnings release or each instance in which the Corporation gives earnings guidance.
- Discuss with the independent auditor the auditor's judgments about the quality and the acceptability of accounting principles used to prepare the Corporation's consolidated financial statements. Review with management and the independent auditor the impact on the annual financial statements of any significant accounting and financial reporting issues and judgments made in connection with the preparation of the financial statements, any matters arising from the audit of the Corporation's financial statements that are expected to constitute "critical audit matters" as defined by applicable PCAOB auditing standards, as well as recent professional and regulatory pronouncements and any newly adopted or proposed changes in accounting principles that would significantly affect the Corporation or its consolidated financial statements.
- Review the Corporation's financial reporting processes, based on consultation with management, the independent auditor and internal auditor. Such review shall include consideration of major issues regarding accounting principles and financial statement presentations, including any significant changes in the Corporation's selection or application of accounting principles, and major issues as to the adequacy of the Corporation's internal controls and any special audit steps adopted in light of identified deficiencies.
- Review and discuss with management (including the senior internal audit executive) and the independent auditor the Corporation's internal controls report and the independent auditor's attestation report prior to the filing of the Corporation's Annual Report on Form 10-K.
- Review the adequacy and effectiveness of the Corporation's financial, accounting and disclosure controls with management, the independent auditor and the internal auditor, as appropriate, receiving recommendations for the improvement of such controls and reviewing whether any such previously approved recommendations have been implemented.
- Quarterly, or more frequently as otherwise needed, review the effect of off-balance sheet structures, if any, on the Corporation's financial statements.

Ethical and Legal Compliance

- Assist the Board in establishing and monitoring compliance with the ethical business practice standards of the Corporation, and concur in the appointment, replacement or dismissal of the Chief Compliance Officer (or such other management position having responsibility for the Corporation's compliance function as the Committee shall designate by resolution), who will report directly to the Committee. The Committee will also review the policies of the Corporation to ensure that they are consistent with its ethics and business practices.
- Review the effectiveness of the system for monitoring compliance with laws and regulations, including compliance relating to the Corporation's interactions with health care professionals, and receive reports from the General Counsel or Chief Compliance Officer on the results of management's review of compliance with the Corporation's policies and any investigations by management related to significant fraudulent acts or irregularities.
- Evaluate whether management is setting the appropriate "tone at the top" by communicating the importance of the Corporation's ethical and business practices standards, including compliance with the Corporation's Global Business Practice Standards.
- Annually, or more frequently as otherwise needed, review with the General Counsel or Chief Compliance Officer the Corporation's preventive law program and activities, as well as any legal and regulatory matters that may have a material impact on the Corporation.
- Review with the General Counsel any legal matters that could have a significant impact on the Corporation's financial statements.
- Review and approve or ratify all related person transactions (which term refers to transactions that are required to be disclosed pursuant to Item 404(a) of Regulation S-K adopted by the Securities and Exchange Commission).
- Review and approve or ratify all related person transactions in accordance with the Corporation's policies and procedures with respect to related person transactions.

Treasury

- Be available to consult with management regarding Treasury matters generally.
- Periodically review policies relating to the Corporation's cash, cash equivalents, and short-term investment activity, including proposed changes to these policies; and periodically review reports from management regarding this activity, including exception reports and explanations for any deviations from these policies.

- Periodically review policies relating to the Corporation's hedging activity, and reports from management regarding such activity, including proposed changes to these policies; and periodically review reports from management regarding this activity, including exception reports and explanations for any deviations from these policies.
- Review and approve decisions by the Corporation and its subsidiaries to enter into swaps, as such term is defined in the Commodity Exchange Act and the regulations of the Commodity Futures Trading Commission promulgated thereunder (or any amendments or future regulations covering such subject matter) that are subject to the end-user exception to the clearing and trade execution requirements applicable to such swaps; provided, however, that such review and approval may occur annually on a general basis and need not occur on a swap-by-swap basis.

Other Responsibilities

- Periodically meet in separate executive sessions with management (including the Chief Compliance Officer and chief accounting officer), the internal auditor (or other personnel responsible for the internal audit function), and the independent auditor, and have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate.
- As determined to be appropriate by the Committee in its sole discretion, obtain advice and assistance at the Corporation's expense from outside legal, accounting or other advisors.
- If necessary, institute special investigations and, if appropriate, hire special counsel or experts to assist in such investigations as needed.
- Review the policies and procedures in effect for considering officers' expenses and perquisites.
- Review and discuss the adequacy of the Audit Committee Charter on an annual basis, or more frequently as otherwise needed.
- Set clear hiring policies for employees or former employees of the independent auditor.
- Establish procedures for (a) the receipt, retention and treatment of complaints received by the Corporation regarding accounting, internal accounting controls, or auditing matters, (b) the confidential, anonymous submission by employees of the Corporation or its affiliates of concerns regarding questionable accounting or auditing matters and (c) soliciting and managing the confidential, anonymous submission of concerns related to ethical issues, including maintenance of a reporting hotline.

- Annually review and evaluate the performance of the Committee, which should compare the performance of the Committee to this Charter.
- Perform such other oversight functions as assigned by law, the Corporation's certificate of incorporation, the bylaws and the Board.

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