

# **NEWELL BRANDS INC.**

## **DISCLOSURE CONTROLS AND PROCEDURES**

**UPDATED BY THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS  
ON  
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## **II. Introduction**

This document provides an overview of the Disclosure Controls and Procedures maintained by Newell Brands Inc. (the "Company") for purposes of Rule 13a-15 under the Securities and Exchange Act of 1934, as amended (the "Exchange Act"). These Disclosure Controls and Procedures are designed to (i) assist the principal executive and financial officers in the discharge of their responsibilities in making certifications with the Securities and Exchange Commission (the "SEC") that must accompany each Form 10-Q and 10-K and (ii) ensure that the Company maintains adequate procedures for gathering, analyzing and disclosing accurate and complete information to security holders as required to be disclosed in the Company's other Exchange Act reports (such reports to be referred to herein as the "Exchange Act Reports" or "SEC Reports"). Specifically, this document summarizes:

1. Certain steps that various individuals and departments at the Company take to disclose all appropriate and material information on a timely basis;
2. The respective roles and duties of the Company's Review Group (as defined below) and the Disclosure Committee;
3. The process whereby the Company evaluates the effectiveness of these Disclosure Controls and Procedures; and
4. The process that the Company's Chief Executive Officer (the "CEO") and Chief Financial Officer (the "CFO") take when certifying certain SEC reports.

## **I. Forms 10-Q/10-K Procedure**

### **A. Disclosure Procedures**

The procedure for gathering, analyzing, communicating and disclosing the necessary information for the Company's annual and quarterly reports to the SEC consists of several separate processes that are designed to inform those individuals directly responsible for the preparation of the Company's Forms 10-Q and 10-K, including those portions of Form 10-K included in the Company's annual meeting proxy statement. These internal procedures consist of the following<sup>1</sup>:

1. Quarterly meetings of the Audit Committee, which include separate sessions with management, Internal Audit and the External Auditors;
2. Quarterly meetings of the Audit Committee and/or Board of Directors and certain members of management held for the purpose of reviewing the financial condition, results of operations and trends of the Company in connection with the issuance of the quarterly earnings release;
3. Quarterly meetings of the Audit Committee and certain members of management held for the purpose of reviewing and discussing the Forms 10-Q or Form 10-K, as well as a summary of the quarterly certification process and any exceptions noted with respect thereto (such meeting may be a separate meeting or be part of the meeting referenced above in item 1 or item 2);
4. Monthly business reviews involving the CEO, the CFO, the Chief Legal and Administrative Officer, the Senior Vice President, Business Planning & Analysis

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<sup>1</sup> Individuals identified in these Disclosure Controls and Procedures apply to those performing equivalent functions, as applicable, notwithstanding title.

("BP&A"), the Chief Human Resources Officer, Segment CEOs, the Vice President, Investor Relations and the senior management team from the Segment under review (as well as interim monthly reviews with a subset of such individuals);

5. Annual budget reviews involving the CEO, the CFO, the Chief Human Resources Officer, Segment CEOs, the Senior Vice President, Business Planning & Analysis, the senior management team from the applicable Segment or applicable corporate functional leader, and the Vice President, Investor Relations;
6. Quarterly meetings of the Compensation & Human Capital Committee involving the Chief Legal and Administrative Officer, the Chief Human Resources Officer, and the Senior Vice President, Total Rewards;
7. Quarterly review of the Company's loss contingencies, including any legal and environmental reserves by management;
8. Meetings of the Disclosure Committee, held at least quarterly, for the purpose of collecting, analyzing, and discussing relevant events, trends, risks and other information (including the information collected pursuant to the sub-certification process set forth below) in order to ensure the accuracy and completeness of each Form 10-Q, Form 10-K, quarterly earnings release and other SEC filings, as appropriate.
9. Meetings, as warranted, between the Chief Ethics and Compliance Officer, the CEO, the Chief Human Resources Officer and the Chief Legal and Administrative Officer, to review and discuss matters reported under the Company's Code of Conduct;
10. Periodic procedures as detailed in "IV. Evaluation of Effectiveness of Disclosure Controls and Procedures" below;
11. Quarterly evaluations of the design, operation and effectiveness of these Disclosure Controls and Procedures (as detailed in "IV. Evaluation of Effectiveness of Disclosure Controls and Procedures" below);
12. Preparation of the Company's Exchange Act reports by those departments identified in responsibility charts maintained by the Chief Accounting Officer or Chief Securities Counsel;
13. Review of the specified Exchange Act reports by the Company's Review Group (as detailed in "III. Review Group/Disclosure Committee" below);
14. Quarterly internal sub-certifications from appropriate members of management and other personnel as determined from time to time by the Disclosure Committee, as to the following items, as applicable: accuracy of financial statements; changes in reporting; deficiencies and weaknesses in the design or operation of internal control over financial reporting; the effectiveness of disclosure controls and procedures; awareness of fraud; and awareness of all new Corporate Accounting policies (including any exceptions noted with respect to such matters); and
15. Quarterly reporting by each Business Unit Chief Financial Officer to the

Corporate Controller of significant unreconciled and unrecorded adjustments arising after closing of Business Unit books to be considered for adjustment through topside adjusting journal entries.

16. As applicable, periodic meetings of the Benefit Plans Investment Committee involving the Chief Financial Officer, Chief Human Resources Officer, Senior Vice President of Total Rewards, Chief Accounting Officer, and Senior Vice President of BP&A, or their designees, regarding investment performance and strategic direction.

**B. Form Preparation Responsibility**

Corporate Accounting will maintain and distribute to the appropriate individuals detailed responsibility charts summarizing the preparation and review process for each of the Company's Forms 10-Q and 10-K, including the parties responsible for the preparation and review of each item.

**C. Preparation Timeline for Forms 10-Q/10-K**

Corporate Accounting also will maintain and distribute to the appropriate individuals a detailed timeline setting forth the significant deadlines for the preparation of the Company's Forms 10-Q and 10-K, including the parties responsible for the meeting of each deadline.

**D. Quarterly Earnings Releases**

The Vice President, Investor Relations prepares the initial draft of the quarterly earnings release with input from management and other appropriate Corporate personnel. All earnings releases are reviewed by the Chief Executive Officer, the Chief Financial Officer, the Chief Accounting Officer, the Chief Legal and Administrative Officer, the Chief Securities Counsel, and the Vice President, Investor Relations. Other members of the Review Group may also participate in the review of the quarterly earnings release. All earnings releases are also reviewed by the Company's independent public accountants and External Legal Counsel and discussed with the Audit Committee prior to issuance.

**E. Summary Timeline for Annual Meeting Proxy Statement**

The Chief Securities Counsel maintains and distributes to the appropriate individuals a summary timeline setting forth the significant deadlines for the preparation of the Company's annual meeting proxy statement, including the parties responsible for the meeting of each deadline.

The Chief Securities Counsel also prepares the annual Director & Officer Questionnaire for collecting relevant information with respect to independence and disclosure matters.

**II. Form 8-K Procedure**

**A. Disclosure Procedures**

The process of preparing and filing a Current Report on Form 8-K is instituted by either the Chief Legal and Administrative Officer or the Chief Securities Counsel. The Chief Legal and Administrative Officer and the Chief Securities Counsel often become aware of reportable events or occurrences through their own work on behalf of and position with the Company. However, the members of the Review Group also report to the Chief Legal and Administrative

Officer and the Chief Securities Counsel certain events or occurrences that may require the filing of a Form 8-K.

**B. Form 8-K Filing Requirements**

As appropriate, the Chief Securities Counsel will maintain and distribute to the appropriate individuals detailed responsibility charts summarizing the preparation and review process for the Company's filings on Form 8-K, including the parties responsible for the preparation and review of each item. The Company is required to file a report on Form 8-K within four business days of a triggering event, except in limited circumstances and particularly with respect to disclosures the Company (1) makes under Regulation FD pursuant to Item 7.01 of Form 8-K (which must be disclosed simultaneously, in the case of an intentional disclosure, or promptly, in the case of a non-intentional disclosure) or (2) voluntarily discloses pursuant to Item 8.01 of Form 8-K (no specific deadline). The Chief Securities Counsel will prepare and distribute to the appropriate members of the Review Group and/or the Disclosure Committee a draft Form 8-K prior to the filing of the document with the SEC.

**C. Voluntary Disclosure**

In addition to the events listed in paragraphs A and B above, the Company should also consider voluntarily disclosing any other event outside the ordinary course of business that is material to the Company's results of operations, financial condition or prospects or would be material or important to the Company's shareholders.

**D. Applicability and Responsibility**

From time to time, the Chief Securities Counsel will provide the members of the Review Group with the lists of the reportable events set forth in paragraphs A and B, as well as applicable updates to reportable events, and help those individuals to understand the nature of each item included in the lists. Further, the Chief Legal and Administrative Officer and the Chief Securities Counsel periodically emphasize to the above individuals the importance of reporting the actual or likely occurrence of a reportable event to the Chief Legal and Administrative Officer or the Chief Securities Counsel as soon as they learn of the actual or likely occurrence of such an event.

**III. Review Group/Disclosure Committee**

**A. Review Group**

The Company has an established Review Group that reviews near final drafts of certain designated Exchange Act reports. The applicable members of Review Group review certain Exchange Act reports and submit their comments to Corporate Accounting or the Chief Securities Counsel (in the case of Form 8-K or the annual meeting proxy statement) under the reporting timeline communicated at the beginning of each report preparation period. Corporate Accounting or the Chief Securities Counsel (in the case of Form 8-K or the annual meeting proxy statement) will address all Review Group comments and discuss such comments with the applicable Review Group member if deemed necessary. As noted below, any unresolved comments or issues will be referred to the Disclosure Committee (or selected members thereof). Any member(s) of the Review Group may periodically request and review supporting data or back-up material for selected information contained in the Company's Exchange Act reports. All such requests should be submitted to Corporate Accounting or to the Chief Securities Counsel (in the case of Form 8-K or the annual meeting proxy statement).

**B. Disclosure Committee**

The Company also has an established Disclosure Committee consisting of a subgroup of the Review Group. The Disclosure Committee shall assist the CEO and CFO in fulfilling their responsibilities for the oversight and accuracy of the Company's disclosures. The responsibilities of the Disclosure Committee shall be set forth in a charter and shall include (i) designing and establishing Disclosure Controls and Procedures, (ii) monitoring and assessing the effectiveness of the Company's Disclosure Controls and Procedures, and (ii) reviewing and supervising the preparation of the Company's filings with the SEC.

Some SEC filings may require immediate action or include sensitive information. Accordingly, a subgroup of the Disclosure Committee may act in lieu of the entire Disclosure Committee in those circumstances.

**C. Members of the Review Group/Disclosure Committee**

Following is a list of the members of the Review Group and their respective responsibilities with regard to preparation and review of certain Exchange Act reports (those members whose position is followed by an asterisk ("\*") are also members of the Disclosure Committee):

<b><u>Position</u></b>	<b><u>Responsibilities</u></b>
Chief Executive Officer	<ul style="list-style-type: none"> <li>• Take steps identified in Section V hereof before filing of all SEC Reports on Forms 10-Q/10-K.</li> <li>• Certification required for 10-Q/10-K filings.</li> <li>• Signature required on 10-K filings.</li> </ul>
Chief Financial Officer	<ul style="list-style-type: none"> <li>• Take steps identified in Section V hereof before filing of all SEC Reports on Forms 10-Q/10-K.</li> <li>• Certification required for 10-Q/10-K filings.</li> <li>• Signature required on 10-K filings.</li> </ul>
Chief Accounting Officer*	<ul style="list-style-type: none"> <li>• Signature required on Form 10-K filings.</li> <li>• Review all SEC Reports on Forms 10-Q/10-K and certify as to accuracy and completeness of each report.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> <li>• Review annual meeting proxy statement and certify as to accuracy and completeness of compensation and benefit portions of the proxy statement.</li> </ul>
Segment CEOs	<ul style="list-style-type: none"> <li>• Review all SEC Reports on Forms 10-Q/10-K and certify as to accuracy and completeness of sections of each report applicable to the Segment's results and operations.</li> </ul>

<b><u>Position</u></b>	<b><u>Responsibilities</u></b>
Senior Vice President, Business Planning and Analysis*	<ul style="list-style-type: none"> <li>• Review all SEC Reports on Forms 10-Q/10-K and certify as to accuracy and completeness of sections of each report.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness</li> </ul>

Corporate Controller(s)*	<ul style="list-style-type: none"> <li>• Primary responsibility for preparing all SEC Reports on Forms 10-Q/10-K and any financial statements required on Form 8-K.</li> <li>• Certify as to accuracy and completeness of each SEC Report on Forms 10-Q/10-K.</li> <li>• Review as to accuracy and completeness of compensation and benefit portions of annual meeting proxy statement.</li> <li>• Responsibility to notify the Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> <li>• Provide final sign-off on entire SEC Report on Forms 10-Q/10-K before filing.</li> <li>• Obtain necessary signatures and certifications for SEC Reports on Forms 10-Q/10-K.</li> <li>• Complete the Form 8-K on which quarterly earnings releases and financial tables are furnished to the SEC and obtain necessary signatures.</li> </ul>
Chief Securities Counsel*	<ul style="list-style-type: none"> <li>• Primary responsibility for preparing SEC Reports on Form 8-K (except quarterly earnings release and financial tables) and annual meeting proxy statements and obtaining necessary signatures.</li> <li>• Review each Exchange Act report for clarity and compliance with SEC rules and certify as to accuracy and completeness of each SEC Report on Forms 10-Q/10-K.</li> <li>• Provide final sign-off on all Exchange Act reports before filing.</li> </ul>
Vice President, Global Internal Audit*	<ul style="list-style-type: none"> <li>• Review each SEC Report on Forms 10-Q/10-K for clarity and completeness.</li> <li>• Certify as to accuracy and completeness of each SEC Report on Forms 10-Q/10-K.</li> </ul>
Vice President, Investor Relations*	<ul style="list-style-type: none"> <li>• Review each SEC Report on Forms 10-Q/10-K and annual meeting proxy statement for clarity and consistency with the messages provided to analysts and stockholders and certify as to accuracy and completeness of each SEC Report on Forms 10-Q/10-K.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness</li> </ul>
Senior Vice President, Tax and Treasurer*	<ul style="list-style-type: none"> <li>• Review each SEC Report on Forms 10-Q/10-K and certify as to accuracy and completeness of such report.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> </ul>



<b><u>Position</u></b>	<b><u>Responsibilities</u></b>
Chief Human Resources Officer	<ul style="list-style-type: none"> <li>• Review annual meeting proxy statement and certify as to accuracy and completeness of compensation and benefit and certain relationships / transactions portions of annual meeting proxy statement and employee benefits footnote of Form 10-K</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> </ul>
Senior Vice President, Total Rewards	<ul style="list-style-type: none"> <li>• Assemble and provide quantitative compensation, benefits and related data for annual meeting proxystatement.</li> <li>• Review annual proxy statement and each SEC Report on Form 10-K and certify as to accuracy and completeness of compensation and benefit portions of the annual meeting proxy statement and employee benefits footnotes of Form 10-K.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> </ul>
Chief Ethics and Compliance Officer	<ul style="list-style-type: none"> <li>• Provide Committee with information with respect to matters that may impact the Company's internal controls arising from employee concerns and/or complaints.</li> <li>• Summarize, as appropriate, Code of Conduct matters under review or investigation.</li> </ul>
Chief Legal and Administrative Officer*	<ul style="list-style-type: none"> <li>• Review each SEC Report on Forms 10-Q/10-K and annual meeting proxy statement for clarity, completeness and accuracy (including the legal footnote) and certify as to accuracy and completeness of each SEC Report on Forms 10-Q/10-K.</li> <li>• Responsibility to notify Chief Securities Counsel upon occurrence of designated events triggering 8-K filings and review related SEC Reports on Form 8-K for accuracy and completeness.</li> </ul>
Chief Information Security Officer	<ul style="list-style-type: none"> <li>• Promptly advise the Committee of, and provide Committee information with respect to, any potentially significant information technology, data privacy or cyber security incidents, advise the Committee regarding risks and impacts from information technology, data privacy and cybersecurity threats and assist in determining related materiality.</li> <li>• Promptly provide relevant information from the Information Security Governance Committee and/or Cyber Security Incident Response Team to determine whether designated events triggering SEC filing requirements have occurred and review any required or related SEC filings or reports for accuracy and completeness</li> </ul>
Ad Hoc Members and Invitees	<ul style="list-style-type: none"> <li>• Perform responsibilities as may be designated from time to time by members of the Review Group and Disclosure Committee</li> <li>• Provide Disclosure Committee with information with respect to matters arising in their respective areas that may impact the Company's financial statements, SEC Report on Forms 10-Q/10-K and internal controls.</li> <li>• Ad Hoc Members/Invitees may include, but are not limited to, Senior Vice President/Vice President of Corporate Development, Chief Information Officer and members of the Sustainability</li> </ul>

	Department.
External Legal Counsel	<ul style="list-style-type: none"> <li>• Review each SEC Report on Form 10-Q/10-K and annual meeting proxy statement for clarity and compliance as to form with SEC rules.</li> </ul>

**IV. Evaluation of Effectiveness of Disclosure Controls and Procedures**

**A. Quarterly Evaluation of Design**

Under the direction of the CEO and CFO, and with involvement by the Disclosure Committee, an evaluation shall be made each quarter whether the design of these Disclosure Controls and Procedures remains effective (*i.e.*, the information needed to prepare the Company's Forms 10-Q, 10-K and 8-K is obtained on a timely basis by the persons responsible for preparation of the Form), taking into account any changes since the most recent evaluation in the Company's organization or business, such as new personnel or significant acquisitions or dispositions, as well as regulatory developments and changing industry practices.

**B. Quarterly Procedures to Test Effectiveness of Disclosure Controls and Procedures**

Under the direction of the CEO and CFO, the Company's Chief Accounting Officer shall conduct the following procedures to support the evaluations of the design and operation of these Disclosure Controls and Procedures and the results of these procedures will be reported to the Audit Committee, CEO and CFO on a quarterly basis.

1. Verify that sufficient Review Group and Disclosure Committee members participate in the disclosure process;
2. Assess whether participants in the disclosure process performed their responsibilities in a thorough manner;
3. Review appropriate supporting documentation pertaining to disclosures in the Company's SEC Reports on Forms 10-Q and 10-K; and
4. Document, as appropriate, that the procedures for gathering, communicating and disclosing information set forth in Section I. Forms 10-Q/10-K Procedures – A. Disclosure Procedures, have occurred.

**C. Quarterly Evaluation of Operation and Effectiveness**

Under the direction of the Company's CEO and CFO, the Company's Disclosure Committee shall evaluate, on a quarterly basis, whether these Disclosure Controls and Procedures are operating as designed and are effective.

**D. Annual Evaluation of Internal Control over Financial Reporting**

Under the direction of the Company's CEO and CFO, the Company's Chief Accounting Officer has responsibility for evaluating, on an annual basis, whether the Company's internal control over financial reporting provides reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles.

The annual evaluation is based, in part, on the following:

1. Assessment of control design and identification of key controls;
2. Results of management testing of key controls,
3. Evaluation of entity level controls; and
4. Identification and assessment of internal control deficiencies included in the Summary of Control Deficiencies (SOCD).

**V. Certification of SEC Reports by the Company's CEO and CFO**

**A. Form 10-Q/10-K Certification Requirements**

With respect to each quarterly report on Form 10-Q and annual report on Form 10-K, the CEO and CFO must timely file the certifications specified by Sections 302 and 906 of the Sarbanes-Oxley Act.

**B. Steps to Certify**

Below are the review steps that the Company's CEO and CFO take before their certification of each quarterly report on 10-Q or annual report on 10-K filed by the Company:

1. Read carefully each SEC report on Forms 10-Q or 10-K covered by the certification;
2. Review the adequacy of the Company's internal procedures with the members of the Disclosure Committee to ensure that material information is brought to the attention of management and Company personnel responsible for compiling SEC Reports on Forms 10-Q/10-K and that such information is properly processed;
3. Review the most recently available (i) sub-certification report of the Company's Chief Accounting Officer documenting the results of his quarterly procedures that support the evaluations of the design and operation of these Disclosure Controls and Procedures and (ii) representations from certain designated members of management and other Corporate personnel that they, as appropriate to their responsibilities, (a) have followed the Company's procedures, (b) are not aware of any material misstatements or omissions in the reports, (c) have provided all material information necessary for inclusion in the reports with respect to the business or segments over which they have responsibility and (d) have evaluated the design and operation of these Disclosure Controls and Procedures and reported their resulting conclusions;
4. Discuss with the members of the Disclosure Committee, as applicable, any difficult disclosure issues raised by the reports and any significant changes or updates to the disclosures contained therein;
5. Discuss with the members of the Review Group, External Legal Counsel and other employees, as appropriate (depending upon the issue involved), any concerns about the accuracy of any information included in any report;

6. Discuss with the Company's Audit Committee and the External Auditor the results of the (i) any findings from the quarterly review of these Disclosure Controls and Procedures that could adversely affect the Company's ability to record, process, summarize and report financial data and (ii) in the case of an annual report, annual review of the Company's internal control over financial reporting, including as it relates to any significant deficiency and/or material weakness in the Company's internal control over financial reporting;
7. Discuss, as applicable, with the Chief Audit Executive and Chief Accounting Officer any change in the issuer's internal control over financial reporting that occurred during the Company's most recent fiscal quarter (the fourth fiscal quarter in the case of an annual report) that has materially affected, or is reasonably likely to materially affect, the Company's internal control over financial reporting;
8. Discuss with the Company's Audit Committee, Chief Legal and Administrative Officer, Chief Audit Executive and Chief Ethics and Compliance Officer any fraud, whether or not material, that involves any employee who has a significant role in the Company's internal control process; and
9. Discuss with the Disclosure Committee and/or the Audit Committee, as appropriate, (a) the principal risks to which the Company is subject and any known trends, demands, commitments or uncertainties that are reasonably likely to affect the Company's financial position or performance in any way, and (b) the appropriateness of, methodology used in determining and assumptions underlying any critical accounting estimates and judgments made in connection with the preparation of the financial statements included in the covered reports and any change in accounting policies or new accounting policies adopted in the current and preceding fiscal year.