

## **Audit Committee Charter**

### **Purpose**

The purpose of the Audit Committee is to assist the Board of Directors (the “Board”) of ACCO Brands Corporation (the “Company”) in overseeing (1) the integrity of the financial statements and the accounting and financial reporting processes of the Company, (2) the independence and qualifications of the independent registered public accounting firm that serves as the Company’s independent auditors (the “independent auditors”), (3) the performance of the independent auditors and the Company’s internal audit function, and (4) compliance by the Company with legal and regulatory requirements other than those that are specifically delegated to other Board committees.

While the Audit Committee has the responsibilities and powers set forth in this Charter, management has the responsibility for the Company’s systems of internal control and the financial reporting process. The independent auditors have the responsibility to conduct an independent audit in accordance with generally accepted auditing standards and to issue an opinion thereon. The Audit Committee’s responsibility is to monitor and oversee these processes.

### **Membership**

The Committee shall be composed of not less than three directors and shall be composed entirely of directors who (i) have been affirmatively determined by the Board to be independent (as defined in the Company’s corporate governance principles and as determined in accordance with the independence standards set forth in Rule 10A-3 under the Securities Exchange Act of 1934 and applicable New York Stock Exchange independence requirements as in effect from time-to-time); and (ii) meet the financial literacy requirements of the New York Stock Exchange. At all times, there should be at least one member of the Committee whom the Board has determined qualifies as an Audit Committee Financial Expert as defined under the rules of the Securities and Exchange Commission (“SEC”).

Membership eligibility shall also be restricted by the Company’s policy on Committee members’ service on other public company audit committees as set forth in the Company’s corporate governance principles in effect from time to time.

Members of the Committee, including its chairperson, shall be appointed by the Board in accordance with the Company’s By-laws upon recommendation of the Nominating, Governance and Sustainability Committee. Any vacancies on the Committee shall be filled in the same manner. The Board shall remove any Committee member whom the Board has determined is no longer independent and may remove any Committee member at any time with or without cause.

### **Meetings and Quorum**

The Committee shall meet with such frequency as the Chairperson deems necessary to fulfill its responsibilities. Meetings may take place in person, by teleconference or by video conference. A majority of the members of the Committee shall constitute a quorum for the transaction of business at a meeting. The action of a majority of those present at a meeting, at which a quorum is present, shall be the action of the Committee. Any action required to be taken at a meeting may be taken without a meeting by a written consent executed by all members either before or after the action is taken. The Committee shall keep a record of its actions and proceedings and report to the Board at its next meeting.

The Committee may request that any member of the Company's management or any other person be present at Committee meetings. The Committee may form subcommittees comprised of Committee members for any purpose that it deems appropriate and may delegate to such subcommittees such power and authority it deems appropriate. The Committee is authorized to adopt its own rules of procedure not inconsistent with (a) any provision of the Certificate of Incorporation or the Bylaws of the Company, or (b) the laws of the State of Delaware. The Committee shall meet in executive session without the presence of any member of management as often as it deems appropriate.

### **Authority and Responsibilities**

The Audit Committee shall have the authority and responsibility to:

#### *Independent Auditors*

- Appoint an independent registered public accounting firm to serve as the Company's independent auditors and be directly responsible for the retention, compensation, evaluation, oversight and termination of the independent auditors, who shall report and are accountable to the Audit Committee. The Board and the Audit Committee annually seek shareholder ratification of the independent auditors.
- Approve the scope of audit work and review the reports and recommendations of the Company's independent auditors.
- Discuss with the independent auditors all matters required to be discussed by applicable auditing standards, including but not limited to Auditing Standard No. 1301, *Communications with Audit Committees*, and Auditing Standard No. 2410, *Related Parties*, as adopted by the Public Company Accounting Oversight Board ("PCAOB") and amended, supplemented or superseded from time to time.
- Discuss with the independent auditors the annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's annual and quarterly reports.
- Discuss the independent auditors' independence with the independent auditors and obtain the letter required by the applicable requirements of the PCAOB confirming the independent auditors' independence.
- Review annually a written report prepared by the independent auditors describing:
  1. the independent auditors' internal quality-control procedures.
  2. any material issues raised by the most recent internal quality-control review, or peer review, of the independent auditors, or by a governmental or professional authority investigation or inquiry within the past five years with respect to independent audits carried out by the independent auditors, along with any steps taken to deal with such issues; and
  3. all relationships between the independent auditors and the Company or individuals in financial reporting oversight roles at the Company and how those relationships may affect the independent auditors' independence.

- Establish and maintain policies and procedures for the review and approval of all non-audit services to be performed by the independent auditors, and consider such services' compatibility with auditor independence.
- Establish and maintain hiring policies for employees or former employees of the independent auditor.
- Meet separately with independent auditors (without the presence of management) on a quarterly basis.

#### *Management*

- Review and discuss the following with management:
  1. The annual audited financial statements and quarterly financial statements, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" in the Company's annual and quarterly reports;
  2. Major issues regarding accounting and auditing principles and practices, including all critical accounting policies, and significant changes in the Company's selection or application of accounting principles, and critical audit matters identified and addressed during the audit.
  3. Significant issues regarding financial statement presentation and judgments made in connection with the preparation of the financial statements, including analyses of the effects of alternative GAAP methods on the financial statements.
  4. The effect of pending and newly implemented regulatory and accounting initiatives on the Company's financial statements, and management's processes for adoption and implementation of new accounting standards.
  5. The adequacy and effectiveness of the Company's disclosure controls and procedures and its internal control over financial reporting, including any significant deficiencies or changes in internal controls.
  6. The quarterly certifications by the Chief Executive Officer and Chief Financial Officer regarding the accuracy and completeness of the Company's financial statements contained in SEC reports and the effectiveness of the Company's disclosure controls and procedures and internal control over financial reporting.
  7. The Company's press releases and conference call scripts with respect to earnings announcements, including the use or presentation of non-GAAP or "pro forma" financial information, as well as financial information and earnings guidance provided to analysts.
- Meet separately with management as often as it seems appropriate.

### *Enterprise Risk Management*

- The Committee shall discuss with management, the internal auditors and the independent auditors, the Company's policies and procedures with respect to the process governing risk assessment and risk management. In connection with the Company's enterprise risk management program, oversee management's policies and procedures:
  1. For managing the risks associated with the preparation of the Company's financial statements and associated compliance activities; including management's evaluation of the adequacy of its internal controls over financial reporting, disclosure controls and information technology general controls.
  2. For identifying, assessing and managing the Company's data security risks, cybersecurity threats and data integrity, including the adequacy and effectiveness of disclosure controls and procedures associated with cybersecurity incident monitoring and reporting.
  3. For managing the risks associated with new and emerging technologies, including the Company's material uses of and exposure to artificial intelligence, and
  4. Related to business continuity and disaster recovery.
- Except as may be specifically delegated to the Finance and Planning Committee, review the Company's policies with respect to financial risk assessment and management and discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures.

### *Internal Auditors*

- Review the performance of the internal audit function, including reviewing the annual internal audit plan prepared by the Audit Services Department.
- Review summaries of key reports provided to management by the Audit Services Department and management's response.
- Review internal audit staffing levels and qualifications, annual expense budgets, and the selection of a new Vice President of Internal Audit or any changes in the duties of the Vice President of Internal Audit (or such other officer performing a similar function).
- Meet separately with the Vice President of Internal Audit (or such other officer performing a similar function) on a quarterly basis.

### *Other Matters*

- Review the findings resulting from any examinations of the Company's financial statements by federal regulatory agencies, including the SEC and the Internal Revenue Service.
- Establish and oversee procedures for the receipt, retention and treatment of complaints regarding accounting, internal accounting controls, or auditing matters, including creation of mechanisms for the confidential, anonymous submission of complaints by, at minimum, the Company's employees.

- Review and approve (or ratify where appropriate) all related-party transactions in accordance with the Company's Related Person Transaction Approval Policy, and periodically review and update such policy, as appropriate.
- Prepare the report to be included in the Company's annual proxy statement disclosing whether the Audit Committee has recommended to the Board that the audited financial statements be included in the Company's Form 10-K, as required by the rules of the SEC.
- Report Committee findings to the Board on a regular basis and make such recommendations to the Board as deemed appropriate.
- Review and reassess the adequacy of this Charter annually and recommend changes to the Board as necessary.
- Annually conduct a self-evaluation of the Committee's performance and effectiveness and report the results to the Board.
- Perform such other duties and activities consistent with this charter, and undertake such other responsibilities and exercise such other authorities as may be delegated to the Committee from time to time by the Board.

#### **Committee Advisors**

The Committee also shall have the authority, in its sole discretion, to retain or obtain the advice of any outside counsel, consultants or other advisors as it deems appropriate, including accounting firms. The Committee shall be directly responsible for the appointment, termination, compensation and oversight of work performed by the counsel consultants or other advisors it retains, and is empowered to cause the Company to provide appropriate funding for the payment of the reasonable fees and expenses of such counsel, advisors or consultants. All communications between the Committee and legal counsel in the course of obtaining legal advice will be considered privileged communications of the Company and the Committee will take all necessary steps to preserve the privileged nature of those communications.

*[Last revision date: December 15, 2025]*