

**CHARTER  
OF THE  
AUDIT COMMITTEE  
OF THE BOARD OF DIRECTORS**

**PURPOSES:** The purposes of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of Church & Dwight Co., Inc. (the “Company”) shall be:

1. To assist the Board in its oversight of (i) the Company’s accounting and financial reporting processes and the integrity of the Company’s financial statements, (ii) the Company’s compliance with legal and regulatory requirements and (iii) the performance of the Company’s internal audit function;
2. To interact directly with and evaluate the performance of the independent auditors, including to determine whether to engage or dismiss the independent auditors and to monitor the independent auditors’ qualifications and independence; and
3. To prepare the Committee report for inclusion in the Company’s annual meeting proxy statement, in accordance with applicable rules and regulations.

Although the Committee has the powers and responsibilities set forth in this Charter, the role of the Committee is oversight. Consequently, in carrying out its duties and responsibilities, the Committee is not responsible for planning or conducting audits, independently verifying management’s representations, or making determinations that the Company’s financial statements are complete and accurate, prepared in accordance with generally accepted accounting principles (“GAAP”) or fairly present the financial condition, results of operations and cash flows of the Company in accordance with GAAP. The Company’s independent auditors are responsible for planning and conducting audits of the Company’s financial statements, and the Company’s management has the responsibility to determine that the Company’s financial statements are complete and accurate, prepared in accordance with GAAP and fairly present the financial condition, results of operations and cash flows of the Company in accordance with GAAP.

**MEMBERSHIP:** The Committee shall consist of not fewer than three nor more than five members of the Board. Each member of the Committee must satisfy the requirements for independence in accordance with the rules of the New York Stock Exchange and Rule 10A-3 of the Securities Exchange Act of 1934, as amended (the “Exchange Act”). The Board shall appoint the Committee members and shall designate a Chairperson of the Committee based on recommendations from the Governance & Nominating Committee. All members of the Committee must be financially literate and at least one member shall be an “audit committee financial expert,” as defined in Item 407(d)(5)(ii) of Regulation S-K, in each case as determined by the Board. If a member of the Committee serves on more than three audit committees (including the Committee) of public companies, the Board must determine that the ability of the member to serve effectively on the Committee will not be impaired by such simultaneous service

and disclose such determination in the Company's annual proxy statement. The members of the Committee shall serve until their resignation, retirement, or removal by the Board or until their successors shall be appointed. No member of the Committee shall be removed except by majority vote of the independent directors of the Board then in office. Director's fees and benefits are the only compensation that a Committee member may receive from the Company.

**MEETINGS AND PROCEDURES:** The Committee shall hold no less than four regularly scheduled meetings each year, and such other meetings from time to time as the Committee may deem necessary or appropriate, at such times and places as it deems necessary to fulfill its responsibilities. The Chairperson of the Committee or a majority of Committee members may call a special meeting of the Committee. A majority of the Committee members shall be present to constitute a quorum of the Committee. Where a quorum is present, a majority of the members in attendance shall decide any question brought before any meeting of the Committee. The Committee may meet in person or by telephone conference call and may act by unanimous written consent. The Committee shall meet separately, periodically, with the independent auditors, internal audit personnel, and the Company's financial management personnel and other members of management as the Committee determines. The Committee will maintain minutes of meetings and report regularly to the Board of Directors on the Committee's activities and make recommendations to the Board as appropriate. The Committee shall encourage free and open communication by its members, and will meet independently at least quarterly with management, the internal audit personnel and the independent auditors.

The Committee may adopt such other procedures as it deems appropriate and necessary to carry out its duties and responsibilities.

**DELEGATION OF AUTHORITY:** The Committee may, by resolution, delegate its responsibilities, along with the authority to take action in relation to such responsibilities, to its Chairperson or a sub-committee of Committee members, provided that no such delegation shall be permitted if the authority is required by law, rule, regulation or New York Stock Exchange listing standard to be exercised by the Committee as a whole.

**OUTSIDE ADVISERS:** The Committee shall have the authority to retain independent counsel or other advisers that the Committee deems necessary in the performance of its duties, including sole authority to approve the fees and other retention terms of any such advisers.

The Committee shall receive appropriate funding from the Company, as determined by the Committee in its capacity as the audit committee of the Board, for the payment of compensation to the Company's independent auditors, any other accounting firm engaged to perform services for the Company, any independent counsel or any other advisers to the Committee and ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

**DUTIES AND RESPONSIBILITIES:** The Committee shall have the following duties and responsibilities:

## Independent Auditors

1. Exercise sole authority to retain (subject to ratification by the Company's stockholders), set compensation and retention terms for, terminate, and oversee and evaluate the activities of, the Company's independent auditors. This authority includes resolution of disagreements between management and the independent auditors regarding financial reporting and the receipt of communications from the independent auditors as may be required under professional standards applicable to the independent auditors. The independent auditors will report directly to the Committee.
2. Pre-approve all audit and permitted non-audit services that may be provided by the independent auditors, and exercise sole authority to approve the fees and compensation to be paid to the independent auditors for such services. The Committee may establish pre-approval policies and procedures for permitted services in compliance with the Exchange Act and the rules and regulations of the Securities and Exchange Commission (the "SEC"), provided that any non-audit services that are approved pursuant to such policies and procedures (i) are detailed as to the particular service, (ii) do not include delegation of Committee responsibilities under the Exchange Act to management and (iii) are reported to the Committee at its next scheduled meeting.
3. Obtain and review, at least annually, a report by the independent auditors describing (i) the independent auditors' internal quality-control procedures (ii) any material issues raised by the independent auditors' most recent internal quality-control review, or peer review or review performed by the Public Company Accounting Oversight Board (the "PCAOB"), of the independent auditors, 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 auditors, and any steps taken to deal with any such issues, and (iii) all relationships between the independent auditors and the Company or individuals in financial reporting oversight roles at the Company that may reasonably be thought to bear on the independent auditor's independence. The Committee will seek such additional information from the independent auditors as it deems appropriate to assess the experience and qualifications of the senior members of the independent auditors' audit team.
4. Evaluate, at least annually, the qualifications, performance and independence of the independent auditors. In connection with this evaluation, in addition to the information described in the preceding paragraph, the Committee shall receive from the independent auditors all written statements and other communications relating to their independence from the Company that may be required under applicable requirements of the PCAOB. The Committee will actively discuss with the independent auditors any disclosed relationships or services that may impact their objectivity and independence and take any other appropriate action to oversee their independence. In addition, the Committee's annual evaluation shall include the review and evaluation of the lead audit partner, and evaluation of such

other matters as the Committee may consider relevant to the engagement of the independent auditors, including views of management and the internal audit personnel. The Committee shall present its conclusions with respect to the independent auditors to the Board. The Committee shall ensure regular rotation of the independent auditors' partners as required by law and consider regular rotation of the accounting firm serving as the independent auditors.

5. Review and discuss with representatives of the independent auditors:
  - (i) The plan, scope and timing plans, and the associated fees, of their annual audit of the Company's financial statements, the independent auditors' responsibilities under generally accepted auditing standards and the responsibilities of management in the audit process and the overall audit strategy;
  - (ii) Any significant risks identified during the independent auditors' risk assessment procedures;
  - (iii) The results of the annual audit, including any audit problems or difficulties encountered during the course of the audit and any restrictions on the scope of work or access to requested information, and management's response to same, and any disagreements with management and management's response to these problems, difficulties or disagreements and to assure resolution of any disagreements between the Company's auditors and management;
  - (iv) Financial reporting issues and judgments including, among other things, (A) all critical accounting policies and practices to be used, (B) all alternative treatments, assumptions, estimates or methods related to material items that have been discussed with management, including the ramifications of such treatments and the treatment preferred by the independent auditors, (C) significant deficiencies or material weaknesses in internal controls and (D) any material written communications between the independent auditors and management, such as any management letter or schedule of unadjusted differences;
  - (v) Any accounting or auditing issues on which the independent auditors formally consulted their national office; and
  - (vi) Other applicable matters required to be discussed by auditing standards, including PCAOB Auditing Standards No. 1301, "Communications with Audit Committees," and No. 18, "Related Parties."
6. To keep the Company's independent auditors informed of the Committee's understanding of the Company's relationships and transactions with related parties that are significant to the company; and to review and discuss with the Company's independent auditors the auditors' evaluation of the Company's identification of, accounting for, and disclosure of its relationships and transactions with related

parties, including any significant matters arising from the audit regarding the Company's relationships and transactions with related parties.

7. Set clear hiring policies for employees or former employees of the independent auditors consistent with SEC regulations and New York Stock Exchange listing standards.

## **Financial Reporting**

1. Review and discuss with management and the independent auditors the annual audited financial statements to be included in the Company's annual report on Form 10-K and the quarterly financial statements to be included in the Company's quarterly reports on Form 10-Q, including the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and any other financial disclosures to be included in SEC filings prior to their release. These discussions shall address (i) the independent auditors' judgment about the quality of the Company's accounting principles; (ii) significant accounting principles or policies, including any significant changes in the Company's selection or application of accounting principles; (iii) significant financial reporting issues and judgments, including unusual transactions ; (iv) review of critical accounting estimates and differences with management (even if resolved to the satisfaction of the independent auditors) on the application of accounting policies; and (v) such other inquiries as may be appropriate. Based on such review and discussion, the Committee shall make a recommendation to the Board as to whether the audited financial statements should be included in the Company's annual report on Form 10-K and authorize inclusion of the quarterly financial statements in the Company's quarterly reports on Form 10-Q.
2. Consider the effect of regulatory and accounting initiatives and off-balance sheet structures on the Company's financial statements.
3. Review and discuss with management, the internal audit personnel and the independent auditors the adequacy and effectiveness of the Company's financial reporting processes, internal control over financial reporting and disclosure controls and procedures, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's processes, controls and procedures and any special audit steps adopted in light of any material control deficiencies, and any fraud involving management or other employees with a significant role in such processes, controls and procedures, and review and discuss with management and the independent auditors disclosure relating to the Company's financial reporting processes, internal control over financial reporting and disclosure controls and procedures, the independent auditors' report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable.

4. Review and discuss with management generally earnings press releases prior to their release, including the types of financial information included. Review and discuss with management generally financial information and earnings guidance provided to analysts and rating agencies, including the types of financial information included and the type of presentation to be made. The Chairperson of the Committee may represent the entire Committee in discussions of earnings releases and any earnings projections.
5. Review and discuss with management the use of non-GAAP information in earnings releases, investor presentations, SEC filings, or otherwise. The Committee will evaluate how the measures are calculated, how and why they are being used by management, how they are useful to investors when presented in addition to the most comparable GAAP measures, and the extent to which such measures are consistent with the Company's prior non-GAAP disclosures and with parallel disclosures elsewhere.
6. Prepare the Committee report for inclusion in the Company's annual proxy statement, in accordance with applicable rules and regulations.

### **Risks and Control Environment**

1. Discuss with management, the internal audit personnel and the independent auditors risk assessment and risk management policies, including the Company's major financial risk exposures, the security of the Company's computerized information systems, and the steps management has taken to monitor and control such exposures.
2. Oversee the Company's adoption and periodic review of policies and procedures regarding business conduct and ethics and have sole authority to grant waivers of such policies and procedures to the Company's directors and executive officers.
3. Ensure there is a review of compliance by Company executive officers with the Company's policies regarding travel and entertainment expenditures.

### **Internal Audit Function**

1. Review the activities and organizational structure of the internal audit function, as well as the qualifications of its personnel. The Company's internal audit function shall be managed by an Internal Auditor who shall report directly to the Committee.
2. Review and approve, at least annually, the Internal Audit Charter and approve the annual internal audit plan and any special projects.
3. Discuss with the independent auditors the responsibilities, budget, and staffing of the internal audit function.

4. Review the qualifications and oversee performance reviews of the Internal Auditor and other senior members of the internal audit function and approve the appointment and any replacement of the Internal Auditor.
5. Review reports prepared by the internal audit function and discuss the results and management's responses with the Internal Auditor.

### **Ethical, Legal and Regulatory Compliance**

1. Assist the Board in its oversight and review of legal and regulatory compliance and oversee any programs designed to promote such compliance, including the review of management's monitoring of the Company's compliance with the Company's Code of Conduct.
2. Review and discuss with the Company's counsel legal or regulatory matters that could have a significant impact on the Company's financial statements.
3. Establish and maintain procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters.
4. Encourage through oversight an organizational culture that encourages commitment to compliance with the law and use good faith efforts to assure that corporate information and reporting systems exists that are adequate to assure that appropriate information as to compliance matters comes to its attention in a timely manner as a matter of ordinary operations.
5. Review and approve the Company's decision to enter into all swaps transactions, including, without limitation, non-cleared swaps that are exempt from the mandatory swap clearing requirement and mandatory swap execution requirement established under applicable federal law, rules and regulations. The Committee may review and approve swaps transactions submitted to it by management on (i) an individual transaction basis or (ii) a blanket basis, with respect to all non-cleared swaps that are exempt from the federal mandatory swap clearing and execution requirements, which approval must be reviewed at least annually. Further, the Committee shall, at least annually, review and approve the Company's current and proposed hedging policies and strategies related to its use of swaps to hedge or mitigate commercial risks.

### **Other Matters**

1. Review and approve all related-party transactions involving executive officers and directors.
2. Review and assess this Charter at least annually and recommend to the Board, as appropriate, amendments to this Charter.

3. Undertake an annual self-assessment of Committee performance and compliance with this Charter.

**REVISED January 26, 2022**