



AUDIT COMMITTEE OF
THE BOARD OF DIRECTORS

(Adopted February 24, 2015)

Complaint Procedures for Accounting and Auditing Matters

Avanos Medical, Inc. (“the Corporation”) is committed to compliance with all applicable securities laws and regulations, accounting standards, accounting controls and appropriate audit practices. Accordingly, the Audit Committee of the Corporation has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters and (2) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters (“Accounting Matters”). Individuals are encouraged to bring to the attention of the Corporation any concerns regarding these matters.

The Audit Committee’s approval of these procedures is intended to fulfill its obligations under applicable U.S. federal securities laws and New York Stock Exchange Listing Standards. These procedures are intended to work with and be complementary to the procedures described under “[Violations of Accounting Practices and Internal Controls](#)” in the Corporation’s Code of Conduct. Accounting Matters reported to the Corporation’s Code of Conduct Line as described in the foregoing section of the Code of Conduct will be addressed pursuant to the procedures established regarding the Code of Conduct Line.

The procedures set forth below are intended to be a general guideline. No procedures are suitable for every possible situation and therefore, in individual circumstances, reasonable, good faith deviations from these procedures may be appropriate.

Receipt of Complaints and Concerns

- The Audit Committee has determined that the Corporation’s Senior Vice President and General Counsel (“General Counsel”) is the appropriate individual to initially handle complaints under these procedures.
- Individuals may report good faith complaints or concerns regarding Accounting Matters on a confidential or anonymous basis directly to the Corporation’s General Counsel at:

Avanos Medical, Inc.
5405 Windward Parkway
Alpharetta, Georgia 30004
Attention: Senior Vice President and General Counsel

or

to the Director of Global Security at the same address.

Scope of Matters Covered by These Procedures

These procedures relate to complaints and concerns relating to any questionable Accounting Matters. By way of example, and without limitation, these may include:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Corporation;
- fraud or deliberate error in the recording and maintaining of financial records of the Corporation;
- deficiencies in or noncompliance with the Corporation's internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Corporation;
- deviation from full and fair reporting of the Corporation's financial position, results of operations or cash flows; or
- any effort to mislead, deceive, coerce or fraudulently influence any internal or external accountant or auditor in connection with the preparation, examination, audit or review of any financial statement or records of the Corporation.

Treatment of Complaints and Concerns

- Any complaints received by the Director of Global Security will be forwarded to the General Counsel. Upon receipt of a complaint or concern, the General Counsel will (i) determine whether it pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the complaint to the sender.
- Complaints or concerns that do not relate to Accounting Matters will be reviewed by the General Counsel. The General Counsel will determine whether or not to conduct an investigation of such complaint or concern, and if so, how to proceed.
- Complaints or concerns relating to Accounting Matters will be reviewed by the General Counsel with the assistance of the Internal Audit department, or such other persons or

departments as the General Counsel determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with conducting an adequate review.

- The General Counsel will regularly provide to the Audit Committee a report of complaints received that relate to Accounting Matters and whether any corrective action is necessary.
- Prompt and appropriate corrective action relating to Accounting Matters will be taken when and as warranted in the judgment of the Audit Committee.
- If an individual is not satisfied with the actions taken by the Corporation in response to a complaint, the individual may report the matter to the Chairman of the Audit Committee of the Board of Directors. Any such report should be addressed to the Chairman of the Audit Committee of Avanos, c/o the Corporate Secretary at the address noted above.
- The Corporation will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.
- The General Counsel and his/her designees will be responsible for the interpretation of these procedures and will advise and counsel the Board, Audit Committee and Corporation regarding compliance with the Corporation's procedures and applicable laws.

Reporting and Retention of Complaints, Concerns and Investigations

- The General Counsel will maintain a log of all Accounting Matters related complaints tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Corporation's document retention policy.
- The General Counsel, or his/her designee, will maintain a log of all non-Accounting Matters related complaints, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for the Board of Directors. Copies of complaints and such log will be maintained in accordance with the Corporation's document retention policy.

Availability and Awareness

- These procedures will be posted to the Corporate Governance portion of the corporation's website (www.Avanos.com).

Persons outside of the Corporation who have complaints regarding Accounting Matters may follow these procedures for reporting the matters to the General Counsel or Director of Global Security or may follow the procedures set forth in [Communications with the Board](#).