

UNITED NATURAL FOODS, INC.

AMENDED AND RESTATED CHARTER OF THE AUDIT COMMITTEE

Adopted: October 17, 2018

I. Purpose

The Audit Committee is appointed by the Board of Directors of United Natural Foods, Inc. (the “**Company**”) to represent and assist the Board in fulfilling its general oversight of the quality and integrity of the Company’s accounting, internal control and financial reporting processes, the Company’s compliance with legal and regulatory requirements, the qualifications, performance and independence of the Company’s external auditors and the performance of the Company’s internal audit functions.

The Committee shall (among other responsibilities and duties specified in this Charter):

- independently and objectively monitor the effectiveness of the Company’s financial reporting process and systems of disclosure controls and internal controls;
- select and engage the Company’s external auditors and review and evaluate the external auditors’ audit process;
- review and evaluate the scope and performance of the internal audit function;
- provide for open, ongoing communications regarding the Company’s financial position and affairs among the independent auditors, management, the internal auditing department, and the Board;
- review the Company’s policies and procedures relating to legal and regulatory compliance, risk assessment and risk management;
- oversee the preparation of the Audit Committee Report for the annual proxy statement; and
- provide periodic status reports to the Board.

The Committee’s oversight responsibility recognizes that the Company’s management is responsible for preparing the Company’s financial statements in accordance with generally accepted accounting principles and establishing satisfactory internal controls over financial reporting and that the independent auditors are responsible for auditing those financial statements and the effectiveness of the Company’s internal controls over financial reporting. Additionally, the Committee acknowledges it is not providing any expert or special assurance as to the Company’s financial statements and is not conducting an audit or investigation of the financial statements or determining that the Company’s financial statements are true and complete or are in accordance with generally accepted accounting principles.

II. Committee Membership

The Committee shall be comprised of three or more directors as determined by the Board. Each Committee member shall meet the eligibility and independence requirements of the Nasdaq Stock Market (“**Nasdaq**”) or, if applicable, the New York Stock Exchange (“**NYSE**”) and the Securities and Exchange Commission (“**SEC**”) and be free from any relationship that would interfere with the exercise of his or her independent judgment. No member of the Committee shall have participated in the preparation of the financial statements of the Company or any current subsidiary of the Company at any time during the past three years. All members of the Committee shall have a basic understanding of finance and accounting and be able to read and understand fundamental financial statements. At least one member of the Committee shall have past employment experience in finance or accounting, requisite professional certification in accounting, or another comparable experience or background that qualifies such member as an “audit committee financial expert” as defined in applicable SEC regulations, including being or having been a chief executive officer, chief financial officer or other senior officer with financial oversight responsibilities.

Committee members shall be appointed annually by the Board. The Committee shall elect a Chair of the Committee, who may be the incumbent Chair or another member of the Committee and will serve for a one-year term. The election of the Chair will occur following the Company’s Annual Meeting of Stockholders or as necessary to fill an open seat. Each appointed Committee member may be removed by the Board at any time.

III. Committee Meetings

The Committee shall meet at least four times annually, or more frequently as circumstances dictate. Meetings may be in person or by telephone. The Committee Chair shall prepare and/or approve an agenda in advance of each meeting. The Committee shall meet privately in executive session as often as the Committee deems necessary, but no less frequently than once annually. In addition to the meetings described elsewhere in this Charter, the Committee shall meet privately in executive session as often as the Committee deems necessary with management, the Chief Financial Officer, the General Counsel and Chief Compliance Officer, the director of the internal auditing department, the independent auditors, other independent directors or any advisor to discuss any matters that the Committee or any of these persons or groups believes should be discussed.

Special meetings of the Committee may be called by the Chair of the Board or by the Chair of the Committee, with notice of any such special meeting to be given in accordance with the Company’s bylaws. A majority of the members of the Committee shall constitute a quorum for the transaction of business by the Committee. A majority of the members of the Committee acting will be empowered to act on behalf of the Committee. At the discretion of the Committee, other members of the Board and any officer or employee of the Company may be invited to attend and participate in meetings of the Committee or excluded from any meeting.

The Committee may act by unanimous written consent in accordance with the terms of the Company’s bylaws. The Committee may adopt such other rules and regulations for calling and holding its meetings and for the transaction of business at such meetings as is necessary or desirable and not inconsistent with the provisions of the Company’s bylaws or this Charter.

Minutes of each Committee meeting and records of all other Committee actions shall be prepared by the Secretary or Assistant Secretary of the Company or, if the Secretary or Assistant Secretary is not present at the meeting, any person appointed by the Chair of the Committee, and shall be retained with the permanent records of the Company. The Chair of the Committee shall periodically report the recommendations and significant actions of the Committee to the Board.

IV. Responsibilities and Duties

To carry out its responsibilities, the Committee shall undertake the following activities:

Financial Statements

- Discuss with management and the external auditors the annual audited financial statements and quarterly financial statements prior to filing. This will include Management's Discussion and Analysis of Financial Condition and Results of Operations and the Company's earnings announcements, including the use of "pro forma" or "adjusted" non-GAAP information, as well as financial information and earnings guidance provided to analysts and rating agencies, and the results of the external auditors' reviews. Discussions of financial information and guidance to be provided to analysts may be general, covering the type of information to be disclosed and presentation to be made. The Committee may be represented by the Committee Chair or a subcommittee to review earnings announcements or the full Committee may conduct such review.
- Periodically and in connection with the review of annual and quarterly financial statements:
 - Review critical accounting policies, financial reporting and accounting standards and principles (including significant changes to these principles or application), and key accounting decisions and judgments affecting the Company's financial statements. The review shall include the rationale for such choices and other GAAP treatments considered by management, if appropriate;
 - Review the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements;
 - Review with the external auditors any alternative accounting treatment or fraud or illegal acts that the external auditors discussed with management, disagreements with management, difficulties encountered in performing its review or audit, or any issues with management's response to any of the foregoing;
 - Review the Company's financial reporting process, including disclosure controls and procedures, the systems of internal control, data security and the external auditors' attestation of management's internal control report;
 - Discuss with the external auditors matters the external auditor is required to discuss with the Board or the Committee concerning the conduct of the audit; and
 - Review any disclosure of material weaknesses or significant deficiencies in the design or operation of internal controls and any additional audit procedures

performed as a result of such weaknesses or deficiencies.

- Review and approve as necessary:
 - Any commitment to an exit or disposal plan or other disposition of a long-lived asset or termination of employees under a plan of termination described in FASB Accounting Standards Codification 420-10-25-4, under which the Company will incur material charges;
 - Any determination or conclusion by management that a material charge to one or more of the Company's assets, including impairments of securities or goodwill, is required; and
 - Any determination or conclusion by management that any previously issued annual or quarterly financial statements should no longer be relied upon because of a material misstatement or omission.
- In the event of any material restatement or material reclassification resulting from a material error to the Company's audited consolidated financial statements, make appropriate inquiry in its judgment about the cause to determine if any other action should be taken and if additional internal controls should be implemented to prevent recurrences in the future.
- At least quarterly, and more frequently if necessary, meet in private session with the Company's Chief Financial Officer.
- Recommend to the Board whether the audited financial statements should be included in the Annual Report on Form 10-K; approve the Company's unaudited financial statements for inclusion in the Company's quarterly reports on Form 10-Q; and oversee the preparation of the report required by the rules of the SEC to be included in the Company's annual proxy statement.

External Auditors

- Annually, select and engage, and, if appropriate, terminate or replace the incumbent, external auditors, including any external auditors who audit the financial statements of the Company's subsidiaries. The Committee's selection shall be submitted annually to the stockholders for ratification. The external auditors are accountable to the Committee.
- At least annually, evaluate the qualifications, performance and independence of the external auditors, including the scope and results of the annual independent audit, taking into consideration the quality, candor, capabilities, fees, tenure and other relevant information regarding the external auditors.
- At least annually, approve the external auditors' engagement fees and pre-approve any non-audit services to be performed by the external auditors.

- At least annually, review reports by the external auditors regarding: their internal quality control procedures; any material issues raised within the preceding five years by the most recent internal quality control review, peer review, or by any inquiry or investigation by governmental or professional authorities, and any corrective actions taken; and all relationships between the external auditors and the Company.
- At least annually, inquire of the external auditors whether they have become aware of any items relating to the detection of material illegal acts or material related party transactions during the course of their procedures.
- At least annually, evaluate the performance of the lead audit partner of the external auditor and confirm that rotation of the external auditors' audit partners satisfies regulatory requirements, and set clear policies about hiring current or former employees of the external auditors.
- At least annually, review and discuss with the external auditors any communications required by Public Company Accounting Oversight Board or Securities and Exchange Commission standards, as amended or supplemented.
- At least annually, review and discuss the scope and plan of the independent audit.
- No less frequently than once every ten years, conduct a detailed review of the Company's selection of external auditors, including, to the extent the Committee believes it is relevant to such a review, a comparison of the resources available from other auditing firms.
- At least quarterly, and more frequently as necessary, meet in private session with the external auditors.

Internal Audit Staff

- Annually review the authority, performance, and objectivity of the internal audit function.
- Review and discuss any significant internal audit findings that have been reported to management and the progress of the related corrective action plans.
- Annually review and approve the internal audit budget, staffing, skills and audit plan. Such annual plan shall include the general activities of the internal audit function including audits and reviews of the Company's financial, compliance and operational activities. The Committee shall review and approve all significant changes to the audit plan.
- Annually review the performance and compensation of the head of internal audit.
- Concur in the appointment, rotation, or dismissal of the head of internal audit.

- At least quarterly, and more frequently as necessary, meet in private session with the head of internal audit. The head of internal audit shall have direct access, to the Committee Chair, as the head of internal audit deems it necessary.

Legal, Compliance, and Risk Management

- Oversee the establishment and maintenance of procedures for the receipt, retention, and treatment of complaints or concerns received by the Company regarding accounting, internal accounting controls, or auditing matters, including enabling employees to submit concerns confidentially and anonymously.
- Review management's disclosure of any fraud that involves executive management or other employees who have a significant role in internal control.
- At least annually, review the rules of conduct for senior financial officers that are included in the Company's Code of Conduct, and approve any significant revisions. Any such revisions shall be conveyed to and coordinated with the Nominating and Governance Committee for inclusion in the Company's Code of Conduct.
- Provide oversight for legal, internal audit, regulatory and financial accounting compliance programs. The General Counsel and Chief Compliance Officer shall report, and have direct access, to the Audit Committee on legal, regulatory and financial accounting compliance matters.
- Review, for effectiveness, at least annually, policies and procedures regarding officers' and directors' expense accounts and perquisites, including their use of corporate assets and any related party transactions involving expense accounts; annually oversee and review the results of an interview assessment of officer and director compliance with such policies and procedures by internal audit staff or the external auditors.
- Review management's assessment of legal and regulatory risks identified in the Company's compliance programs.
- At least quarterly, and more frequently as necessary, meet in private session with the General Counsel and Chief Compliance Officer.
- As the Qualified Legal Compliance Committee (QLCC), review and discuss any reports received from attorneys regarding securities law violations and/or breaches of fiduciary duties which were reported to the General Counsel or the Chief Executive Officer and not resolved to the satisfaction of the reporting attorney.
- Discuss policies regarding risk assessment and risk management, which should include discussion of the Company's major financial and accounting risk exposures and actions taken to mitigate these risks, as appropriate.

- Review and approve swap activity and the development of policies concerning hedging.

V. Authority and Resources

The Committee has the authority to undertake any other action or exercise such other powers, authority and responsibilities as the Committee determines necessary or appropriate to the discharge of the responsibilities and duties set forth in this Charter or the bylaws, or otherwise required by applicable laws, rules or regulations, or as otherwise determined by the Board. The Committee has the authority to conduct any investigation appropriate to fulfilling its responsibilities.

The Committee, through the Committee Chair, has direct and full access to the books, records, facilities, directors, employees, counsel, consultants, advisors, executives and personnel of the Company and its subsidiaries and to the Company's independent auditors. The Committee will have the resources and authority necessary to discharge its duties and responsibilities.

The Committee has the authority, in its sole discretion, to retain independent financial, legal, accounting or other advisors and to obtain such advice and support as it deems necessary or appropriate. The Committee shall be directly responsible for the appointment, compensation and oversight of the work of any such advisors retained by the Committee. The Company will provide appropriate funding, as determined by the Committee, for payment of compensation to any independent advisors, and payment of other expenses of the Committee incurred in carrying out its duties.

The Committee may form and delegate authority to subcommittees consisting of one or more members, when it deems appropriate, including the authority to grant preapprovals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant preapprovals shall be presented to the full Committee at its next regularly scheduled meeting for their information. In so delegating authority, the Committee shall not absolve itself from the responsibilities it bears under the terms of this Charter.

VI. Other Responsibilities and Charter Amendments

At least annually, the Committee shall review its performance and review and reassess the adequacy of this Charter. Any proposed amendments to the Charter shall be submitted to the Board for approval and, upon approval, shall be posted on the Company's website in accordance with SEC regulations.