

TREEHOUSE FOODS, INC.

AUDIT COMMITTEE CHARTER

A. Purpose

The purpose of the Audit Committee is:

- (i) to assist the Board of Directors of TreeHouse Foods, Inc. (the "Company") in its oversight of:
 - the integrity of the Company's financial statements;
 - the Company's compliance with legal and regulatory financial accounting requirements;
 - the independent registered public accounting firm's qualifications and independence; and
 - the performance of the Company's internal audit function and independent registered public accounting firm;
- (ii) to prepare an audit committee report as required by the SEC to be included in the Company's annual proxy statement;
- (iii) to provide a line of communication among the Board of Directors, independent registered public accounting firm, management and internal auditors; and
- (iv) overseeing the Company's systems of disclosure controls and procedures, internal controls over financial reporting, and compliance with ethical standards adopted by the Company.

B. Structure and Membership

1. **Number.** Except as otherwise permitted by the applicable rules of the New York Stock Exchange, the Audit Committee shall consist of at least three members of the Board of Directors.
2. **Independence.** Each member of the Audit Committee shall meet the independence and experience requirements of the New York Stock Exchange, Rule 10A-3(b)(1) of the Securities Exchange Act of 1934 (the "Exchange Act") and the rules and regulations of the SEC, as in effect from time to time, as determined by the Board of Directors.
3. **Financial Literacy.** Each member of the Audit Committee must be financially literate, as such qualification is interpreted by the Board of Directors in its business judgment, or must become financially literate within a reasonable period of time after his or her appointment to the Audit Committee. At least one member of the Audit Committee must have accounting or related financial management expertise, as the Board of Directors interprets such qualification in its business judgment. Unless otherwise determined by the Board of Directors (in which case disclosure of such determination shall be made in the Company's annual report filed with the SEC), at least one member of the Audit Committee shall be an "audit committee financial expert" (as defined by applicable SEC rules).
4. **Chair.** Unless the Board of Directors elects a Chair of the Audit Committee, the Audit Committee shall elect a Chair by majority vote of its members.

- 5. Selection and Removal.** Members of the Audit Committee shall be appointed by the Board of Directors, upon the recommendation of the Nominating and Corporate Governance Committee. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in the Company's annual proxy statement), no member of the Audit Committee may serve on the audit committee of more than two other public companies. The Board of Directors may remove members of the Audit Committee from such committee, with or without cause.

C. Authority and Responsibilities

General

The Audit Committee shall discharge its responsibilities and shall assess the information provided by the Company's management and the independent registered public accounting firm, in accordance with its business judgment. Management is responsible for the preparation, presentation, and integrity of the Company's financial statements, for the appropriateness of the accounting principles and reporting policies that are used by the Company and for establishing and maintaining adequate internal control over financial reporting. The independent registered public accounting firm is responsible for auditing the Company's financial statements and the Company's internal control over financial reporting and for reviewing the Company's unaudited interim financial statements. The authority and responsibilities set forth in this Charter do not reflect or create any duty or obligation of the Audit Committee to plan or conduct any audits, to determine or certify that the Company's financial statements are complete, accurate, fairly presented, or in accordance with generally accepted accounting principles or applicable law, or to guarantee the independent registered public accounting firm's reports.

Oversight of Independent Registered Public Accounting Firm

- 1. Selection.** The Audit Committee shall be directly responsible for appointing, compensating, evaluating, retaining and, when necessary, terminating the engagement of the independent registered public accounting firm. The Audit Committee may, in its discretion, seek stockholder ratification of the independent registered public accounting firm it appoints.
- 2. Independence.** At least annually, the Audit Committee shall assess the independent registered public accounting firm's independence. In connection with this assessment, the Audit Committee shall, consistent with the rules of the PCAOB, obtain and review a report by the independent registered public accounting firm describing all relationships between the independent registered public accounting firm and the Company and its personnel that may reasonably be thought to bear on independence, including the disclosures required by PCAOB rules, including the disclosures required by PCAOB Ethics and Independence Rule 3526. The Audit Committee shall engage in an active dialogue with the independent registered public accounting firm concerning the potential effects of any disclosed relationships or services that might impact the objectivity and independence of the independent registered public accounting firm.
- 3. Quality-Control Report.** At least annually, the Audit Committee shall obtain and review a report by the independent registered public accounting firm describing:
 - the independent registered public accounting firm's internal quality-control procedures;

- any material issues raised by the most recent internal quality-control review, or peer review, of the independent registered public accounting firm, 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 registered public accounting firm, and any steps taken to deal with any such issues; and
- all relationships between the independent registered public accounting firm and the Company.

This report will be used to evaluate the independent registered public accounting firm's qualifications, performance, and independence. Further, the Audit Committee shall review the experience and qualifications of the lead partner each year and determine that all partner rotation requirements, as promulgated by applicable rules and regulations, are executed. The Audit Committee will also consider whether there should be rotation of the independent registered public accounting firm itself. The Audit Committee shall present its conclusions to the full Board of Directors.

- 4. Compensation.** The Audit Committee shall be directly responsible for setting the compensation of the independent registered public accounting firm. The Audit Committee is empowered, without further action by the Board of Directors, to cause the Company to pay the compensation of the independent registered public accounting firm established by the Audit Committee.
- 5. Preapproval of Services.** The Audit Committee shall preapprove all audit services to be provided to the Company, whether provided by the principal independent registered public accounting firm or other firms, and all other permissible non-audit services to be provided to the Company by the independent registered public accounting firm; provided, however, that de minimis non-audit services may instead be approved in accordance with applicable New York Stock Exchange, Exchange Act and SEC rules.
- 6. Oversight.** The independent registered public accounting firm shall report directly to the Audit Committee, and the Audit Committee shall be directly responsible for oversight of the work of the independent registered public accounting firm, including resolution of disagreements between Company management and the independent registered public accounting firm regarding financial reporting. In connection with its oversight role, the Audit Committee shall, from time to time as appropriate:
 - Receive and discuss with the independent registered public accounting firm the matters required to be discussed by the independent registered public accounting firm under Auditing Standard No. 1301, as adopted by the PCAOB and amended from time to time, including any problems or difficulties the independent registered public accounting firm encountered in the course of the audit work and management's response regarding:
 - critical accounting policies and practices;
 - alternative treatments within generally accepted accounting principles for policies and practices related to material items that have been discussed with Company management, including ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent registered public accounting firm; and
 - other material written communications between the independent registered public accounting firm and Company management, including, but

not limited to the management letter and schedule of unadjusted differences.

- Review and discuss with the independent registered public accounting firm:
 - any audit problems or difficulties the independent registered public accounting firm encountered in the course of the audit work and management's response, including any restrictions on the scope of the independent registered public accounting firm's activities or on access to requested information and any significant disagreements with management;
 - major issues as to the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies;
 - major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting policies.
 - analyses prepared by management and/or the independent registered public accounting firm setting forth significant financial reporting issues 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;
 - the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company;
 - the overall scope and plans for their audit, including the adequacy of staffing and compensation; and
 - other services, if any, provided by the independent registered public accounting firm to confirm that they are not in violation of Section 10A of the Exchange Act.

Financial Statements and Other Financial Disclosures

- 7. Review and Discussion.** The Audit Committee shall meet to review and discuss with the Company's management and independent registered public accounting firm the Company's quarterly and annual financial statements, including reviewing the Company's specific disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations" and the independent registered public accounting firm's reports related to the financial statements.
- 8. Recommendation to Board Regarding Financial Statements.** The Audit Committee shall consider whether it will recommend to the Board of Directors that the Company's audited financial statements be included in the Company's Annual Report on Form 10-K.
- 9. Audit Committee Report.** The Audit Committee shall prepare an annual committee report for inclusion where necessary in the proxy statement of the Company relating to its annual meeting of security holders.
- 10. Independent Registered Public Accounting Firm Review of Interim Financial Statements.** The Audit Committee shall direct the independent registered public accounting firm to use its best efforts to perform all reviews of interim financial information prior to disclosure by the Company of such information and to discuss

promptly with the Audit Committee and the Chief Financial Officer any matters identified in connection with the independent registered public accounting firm's review of interim financial information which are required to be discussed by applicable auditing standards. The Audit Committee shall direct management to advise the Audit Committee in the event that the Company proposes to disclose interim financial information prior to completion of the independent registered public accounting firm's review of interim financial information.

11. **Earnings Release and Other Financial Information.** The Audit Committee shall discuss earnings press releases, including the type and presentation of information, paying particular attention to any pro forma or adjusted non-GAAP information. Such discussions may be in general terms (i.e., discussion of the types of information to be disclosed and the type of presentations to be made).

Controls and Procedures

12. **Oversight.** The Audit Committee shall coordinate the Board of Directors' oversight of the Company's internal control over financial reporting, disclosure controls and procedures and violations of the code of ethics. The Audit Committee shall receive and review the reports of the CEO and CFO required by Rule 13a-14 of the Exchange Act.
13. **Internal Audit Function.** The Audit Committee shall coordinate the Board of Directors' oversight of the Company's internal audit function, including the review of the authority and responsibilities of the function, audit plans, budgets, staffing, the scope and results of audits, and management's responses.
14. **Risk Management.** The Audit Committee shall review and discuss the Company's policies and guidelines to govern the process by which risk assessment and risk management is undertaken by management, including guidelines and policies to identify the Company's major financial risk exposures related to matters including the Company's financial statements and financial reporting processes, compliance, and information technology and cybersecurity, and the steps management has taken to monitor and control such exposures.
15. **Hiring Policies.** The Audit Committee shall establish policies regarding the hiring of employees or former employees of the Company's independent registered public accounting firm.
16. **Compliance Program.** The Audit Committee shall oversee the Company's compliance program with respect to legal and regulatory requirements, including the Company's Code of Ethics and the Company's policies and procedures for monitoring compliance; and at least annually, meet to review the implementation and effectiveness of the Company's compliance program with the general counsel and/or the chief compliance officer, who shall have the authority to communicate directly to the Audit Committee, promptly, about actual and alleged violations of law or the Company's Code of Ethics, including any matters involving criminal or potential criminal conduct.
17. **Procedures for Complaints.** The Audit Committee shall establish and oversee procedures for the receipt, retention and treatment of complaints received by the Company regarding potential misconduct, including (i) violations of law or the Company's Code of Ethics; (ii) accounting, internal accounting controls, auditing matters and federal securities law

matters; and (iii) the confidential, anonymous submission by employees of the Company of concerns regarding accounting, internal controls, auditing and federal securities law matters.

18. **Evaluation of Financial Management.** The Audit Committee shall coordinate with the Compensation Committee the evaluation of the Company's financial management personnel.
19. **General Counsel.** The Audit Committee shall review with the Company's general counsel, on at least an annual basis, any legal matters that could have a material impact on the Company's financial statements and the Company's compliance with applicable laws and regulations.
20. **Additional Powers.** The Audit Committee shall have such other duties as may be delegated from time to time by the Board of Directors.

D. Procedures and Administration

1. **Meetings.** The Audit Committee shall meet as often as it deems necessary in order to perform its responsibilities and, in any event, not less than six (6) times per year, at such times and places as the Audit Committee or its Chair determines. A majority of the members of the committee shall constitute a quorum for the transaction of business and the action of a majority of the members present at any meeting at which there is a quorum shall be the act of the committee. The Audit Committee may also act by unanimous written consent in lieu of a meeting. The Audit Committee shall periodically meet separately in private session with: (i) the independent registered public accounting firm; (ii) Company management and (iii) the Company's internal auditors as part of the regular scheduled in-person Audit Committee meetings and as deemed necessary. The Audit Committee shall keep such records of its meetings as it shall deem appropriate.
2. **Subcommittees.** The Audit Committee may form and delegate authority to one or more subcommittees (including a subcommittee consisting of a single member), as it deems appropriate from time to time under the circumstances. Any decision of a subcommittee to preapprove audit, review, attest or non-audit services shall be presented to the full Audit Committee at its next scheduled meeting.
3. **Reports to Board.** The Audit Committee shall report regularly to the Board of Directors.
4. **Charter.** At least annually, the Audit Committee shall review and reassess the adequacy of this Charter and recommend any proposed changes to the Board of Directors for approval.
5. **Independent Advisors.** The Audit Committee is authorized, without further action by the Board of Directors, to engage such independent legal, accounting and other advisors as it deems necessary or appropriate to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Audit Committee is empowered, without further action by the Board of Directors, to cause the Company to pay the compensation of such advisors as established by the Audit Committee.
6. **Investigations.** The Audit Committee shall have the authority to conduct or authorize investigations into any matters within the scope of its responsibilities as it shall deem appropriate, including the authority to request any officer, employee or advisor of the

Company to meet with the Audit Committee or any advisors engaged by the Audit Committee.

7. **Funding.** The Audit Committee is empowered, without further action by the Board of Directors, to cause the Company to pay the ordinary administrative expenses of the Audit Committee that are necessary or appropriate in carrying out its duties.
8. **Annual Self-Evaluation.** At least annually, the Audit Committee shall evaluate its own performance.
9. **Related-Party Transactions.** Review related-party transactions, defined as those transactions required to be disclosed. Discuss with the independent auditor its evaluation of the Company's identification of, accounting for, and disclosure of its relationships with related parties as set forth under the standards of the PCAOB.

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