

*Approved
May 22, 2019*

SpartanNash Company

Audit Committee Charter

Purpose

The Board of Directors has appointed the Audit Committee to assist the Board in fulfilling its fiduciary responsibilities with respect to accounting, auditing, financial reporting, internal control, and legal compliance. The Committee oversees management and the independent auditors in the Company's accounting and financial reporting processes and audits of the Company's financial statements. The Committee serves as a focal point for communication among the Board, the independent auditors, the internal audit executive and management with regard to accounting, reporting, and internal controls.

The Committee represents the Board in oversight of:

- Management's processes for ensuring the quality and integrity of the financial statements of the Company
- The Company's system of disclosure controls and procedures and internal control over financial reporting
- Qualifications, independence and performance of the Company's independent auditors (who are ultimately responsible to the Board of Directors and the Audit Committee)
- Performance of the Company's internal audit function
- Compliance by the Company with legal and regulatory requirements

Membership

Number and Independence

The Committee shall be comprised of three or more directors, appointed by the Board, one of whom shall be designated by the Board as the Chairperson. Members of the Committee may be replaced by the Board. Each member of the Committee must be "independent;" as that term is defined in the Nasdaq Listing Rules and required under Securities and Exchange Commission ("SEC") rules. The Board must affirmatively determine that each member of the Committee is independent and free from any relationship that, in the opinion of the Board, would interfere with the exercise of his or her independent judgment in carrying out the responsibilities of a director or member of the Committee.

A director may not be a member of the Audit Committee if he or she 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. Additionally, no Committee member may serve on the Audit Committee of more than three publicly traded companies while sitting on this

Committee without a specific Board determination that such simultaneous service will not impair the ability of such Committee member to serve on the Committee.

If a member of the Committee ceases to be independent due to circumstances beyond his or her reasonable control, the Company must regain compliance with the independence requirements by the earlier of its next annual shareholders' meeting or one year from the occurrence of the event that caused the loss of independence. If such loss of independence occurs and the Company relies on this grace period, the Company must provide notice to Nasdaq immediately upon learning of the event or circumstance that caused the loss of independence.

Knowledge and Experience of All Members

Each member of the Committee must be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement, and cash flow statement.

Audit Committee Financial Expert

At least one member of the Committee must be a person whom the Board has determined has past employment experience in finance or accounting, requisite professional certification in accounting, or any other comparable experience or background which results in the individual's financial sophistication and is an "audit committee financial expert" as that term is defined by applicable regulations of the SEC.

Authority and Responsibilities

General

The Committee has the full power and authority to perform the responsibilities of a public company audit committee under applicable law, regulations, stock exchange listing standards, generally accepted accounting principles, and public company custom and practice.

The Committee has the full authority and responsibility to:

- Review the financial statements, periodic reports and other financial information that the Company files with the SEC or distributes to the public
- Review and discuss with management and the independent auditors the Company's annual audited financial statements and related footnotes to be included in the Company's Annual Report on Form 10-K ("Form 10-K") and the Company's quarterly unaudited financial statements and related footnotes to be included in the Company's Quarterly Report on Form 10-Q before they are filed with the SEC
- Review and discuss with management and the independent auditor significant financial reporting issues and judgments made in connection with the preparation of the Company's financial statements
- Review and discuss with management and the independent auditor the

certifications of the Company's principal officers, including any certification that relates to the disclosure of fraud involving management or other employees who have a significant role in the Company's internal controls

- Review, assess and discuss with management and the independent auditor the effect of regulatory and accounting initiatives on the Company's financial statements
- Review with management annual and quarterly earnings press releases, earnings guidance and other proposed disclosures of material financial information regarding the Company
- Review the independent auditor's management letter and management's response.
- Prepare the Audit Committee's report required by SEC rules to be included in the Company's annual proxy statement
- Consider major changes and other questions regarding the appropriate auditing and accounting principles and practices for the Company
- Review with the Company's counsel legal and regulatory matters which may result in a material impact on the Company's financial statements or condition and notable reports or inquiries by regulators or governmental agencies
- Review with management the Company's major financial risk exposures
- Review summaries of budgets and expenditures for, and results of, capital projects
- Review officer expense reimbursements
- Periodically receive management reports on information technology risks and initiatives
- Provide assistance to the Board of Directors in fulfilling its responsibilities with respect to the oversight of cybersecurity, data security, and the response to security breaches
- Hold a minimum of four meetings each year
- Meet in executive sessions with the internal audit executive, legal counsel and independent auditors to discuss any matter that the Committee or any of these persons believe should be discussed privately with the Committee

Assistance from Advisors and Personnel

The Company's chief financial officer will serve as a resource to the Committee. In addition, the Committee may request any officer or employee of the Company to attend a meeting of the Committee or to meet with any members of, or advisors to, the Committee. The Committee has the direct authority to engage consultants, advisors and legal counsel to assist the

Committee in fulfilling its responsibilities.

Funding

The Company shall provide appropriate funding, as determined by the Committee, for payment of:

- Compensation to the independent auditors
- Compensation to any advisers employed by the Committee
- Ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties

Independent Auditors

The Committee has direct authority and responsibility for the appointment, compensation, retention and oversight of the work of any accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attestation services for the Company. The Committee is also directly responsible for the resolution of disagreements between management and the independent auditors regarding financial reporting. Independent auditors report directly to the Committee.

The Committee shall review the qualifications and performance of the independent auditors of the Company at least annually. The Committee shall review the independence, effectiveness and objectivity of the independent auditors of the Company at least annually. The Committee shall discuss with the independent auditors any relationships or services that may affect the independent auditors' objectivity or independence. If the Committee is not satisfied with the independent auditors' assurances of independence, it shall take appropriate action to ensure the independence of the independent auditors. The Committee shall approve policies and procedures for hiring employees and former employees of the independent auditor.

The Committee shall, at least annually, obtain and review a report by the independent auditor describing: (i) the firm's internal quality-control procedures; (ii) any material issues raised by (a) the most recent internal quality-control review or peer review of the firm, or (b) any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues; and (iii) all relationships between the independent auditor and the Company.

The Committee has direct authority and responsibility to oversee the independence of the independent auditor. The Committee shall require receipt of, and shall review, a formal written statement of the independent auditors delineating all relationships between the independent auditor and the Company, consistent with the standards of the Public Company Accounting Oversight Board ("PCAOB"). The Committee shall discuss with the independent auditor the independent auditor's independence, including a discussion of any disclosed relationships or services that may impact the objectivity and independence of the independent auditor. In addition, the Committee shall oversee the regular rotation of the lead (or

coordinating) audit partner (having primary responsibility for the audit), or the audit partner responsible for reviewing the audit as required by law and consider whether there should be regular rotation of the independent auditor in order to ensure continuing independence of the Company's independent auditor.

The Committee shall require and review reports from the independent auditors that address the following:

- Critical accounting policies and practices to be used
- Any critical audit matters arising from the current period audit
- Alternative treatments of financial information within generally accepted accounting principles that have been discussed with management officials of the Company, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditors
- Other material written communications between the independent auditors and the management of the Company, including any management letters or schedules of unadjusted differences
- Attestation on the Company's internal control over financial reporting

The Committee shall discuss with the independent auditors the matters required to be discussed under auditing standards established from time to time by the PCAOB relating to the conduct of the audit and any qualifications in the independent auditors' audit opinion.

Approval of Audit and Non-Audit Services

The Committee has direct authority and responsibility to pre-approve all audit and permissible non-audit services provided to the Company by the Company's independent auditors. Preapproval of permissible non-audit services is not required if all of the following conditions exist:

- The aggregate amount of all such non-audit services provided to the Company constitutes not more than five percent of the total amount of revenues paid by the Company to its independent auditors during the fiscal year in which the non-audit services are provided
- Such non-audit services were not recognized by the Company at the time of the engagement to be non-audit services
- Such non-audit services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or by one or more members of the Committee who are members of the Board to whom authority to grant such approvals has been delegated by the Committee

The Committee may establish policies and procedures for pre-approving audit and permissible non-audit services by the independent auditors. All pre-approvals of audit and

permissible non-audit services granted by the Committee shall be reasonably detailed as to the particular services to be provided and shall not result in the delegation of the Committee's pre-approval responsibilities to management. Pre-approvals of services granted by the Committee must not use monetary limits as the only basis for pre-approval and must not provide for broad categorical approvals. Any pre-approval policies or practices adopted by the Committee must be designed to ensure that the Committee knows what particular services it is being asked to pre-approve so that it can make a well-reasoned assessment of the impact of the service on the independent auditors' independence.

The Committee may delegate to one or more designated members of the Committee the authority to grant pre-approvals of permissible non-audit services. The decisions of any Committee member to whom authority is delegated under this paragraph to pre-approve permissible non-audit services shall be reported to the full Committee.

Non-audit services provided by the Company's independent auditors shall not include any of the following:

- Bookkeeping or other services related to the accounting records or financial statements of the Company
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions, or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions or human resources
- Broker or dealer, investment adviser, or investment banking services
- Legal services and expert services unrelated to the audit
- Any other service that the PCAOB determines, by regulation, is impermissible

Internal Auditors

The purpose of the Company's internal audit function is to provide management and the Board with independent, objective assurance regarding accounting matters and internal controls and to improve the Company's operations through the identification of business process improvements and opportunities to minimize risks of fraud and abuse. The Committee has direct authority and responsibility to oversee the internal audit executive.

The Committee has the authority and responsibility to:

- Oversee the internal audit function of the Company, including its personnel, resources, organizational structure, and relationship to the Company's overall business objectives

- Review the independence of the internal audit executive
- Review and approve the internal audit plan and schedule
- Review and approve the internal audit budget
- Inquire into whether the internal audit executive has sufficient authority, support, resources, and the necessary access to Company personnel, facilities and records to carry out their work
- Review reports of significant internal audit findings and recommendations and management's corrective action plans
- Meet with the internal audit executive at least quarterly
- Establish and maintain channels for the internal audit executive to communicate directly with the Committee
- Review the performance of the internal audit executive at least annually

Internal Controls and Procedures

Establishing and maintaining the Company's disclosure controls and procedures and internal control over financial reporting is the responsibility of the Company's management. The Committee has the authority and responsibility to oversee the Company's disclosure controls and procedures and internal control over financial reporting and shall consult with the Company's management, the internal audit executive, and independent auditors regarding the adequacy of such internal controls.

Disclosure Controls and Procedures

The Committee shall oversee the Company's management in establishing controls and other procedures that are designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Securities Exchange Act of 1934 (the "Exchange Act") is recorded, processed, summarized and reported within the time periods specified in the Exchange Act's rules and forms. Disclosure controls and procedures include, without limitation, controls and procedures designed to ensure that information required to be disclosed by the Company in the reports that it files or submits under the Exchange Act is accumulated and communicated to the Company's management, including the chief executive and chief financial officers, and persons performing similar functions, as appropriate to allow timely decisions regarding required disclosure.

Internal Control Over Financial Reporting

The Committee shall oversee the Company's management in establishing policies and procedures that will provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles, including policies and procedures that:

- Pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the acquisitions and dispositions of the assets of the Company
- Provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and that receipts and expenditures of the Company are being made only in accordance with authorizations of management and directors of the Company
- Provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the Company's assets that could have a material effect on the financial statements

Management's Internal Control Report

The Committee shall review management's internal control report to be included in the Company's Form 10-K. This report shall contain:

- A statement of management's responsibility for establishing and maintaining adequate internal control over financial reporting for the Company
- A statement identifying the framework used by management to conduct the required evaluation of the effectiveness of the Company's internal control over financial reporting
- Management's assessment of the effectiveness of the Company's internal control over financial reporting as of the end of the Company's most recent fiscal year, including a statement as to whether or not the Company's internal control over financial reporting is effective. The assessment must include disclosure of any material weaknesses in the Company's internal control over financial reporting identified by management. Management is not permitted to conclude that the Company's internal control over financial reporting is effective if there are one or more material weaknesses in the Company's internal control over financial reporting
- A statement that the independent auditors that audited the financial statements included in the Form 10-K have issued an attestation report on management's assessment of the Company's internal control over financial reporting

Transactions With Related Persons

It is the responsibility of the Company's management to establish appropriate controls and procedures to identify all material transactions with related persons (as defined in SEC Item 404 of Regulation S-K) and to evaluate those transactions for potential conflicts of interest situations on an ongoing basis. All related party transactions must be evaluated and approved by the Committee.

Code of Ethics for Senior Financial Officers

The Committee has the authority and responsibility to adopt and maintain a code of ethics for senior financial officers of the Company, including the chief executive officer, chief financial officer, principal accounting officers and persons performing similar functions. The code of ethics shall be reasonably designed to deter wrongdoing and promote:

- Honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships
- Full, fair, accurate, timely, and understandable disclosure in reports and documents that the Company files with, or submits to, the SEC and in other public communications made by the Company
- Compliance with applicable governmental laws, rules and regulations
- The prompt internal reporting of violations of the code to an appropriate person or persons identified in the code
- Accountability for adherence to the code

The code must provide for an enforcement mechanism to be administered by the Committee that ensures prompt and consistent enforcement of the code, protection for persons reporting questionable behavior, clear and objective standards for compliance, and a fair process for determining violations. Any waivers of the code for directors or executive officers shall be evaluated by the Committee and submitted to the Board for consideration.

Procedures for Handling Complaints

The Committee shall establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, including the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company
- Fraud or deliberate error in the recording and maintaining of financial records of the Company
- Deficiencies in or noncompliance with the Company'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 Company
- Deviation from full and fair reporting of the Company's financial condition

The Committee has the authority to investigate and, if necessary, retain outside experts with respect to any such complaints or concerns that may be brought to the attention of the Committee.

Other Responsibilities

The Committee also has and will have any additional powers, authority and responsibilities which are delegated to the Committee by the Board of Directors. The powers, authorities and responsibilities of the Committee which relate to specific laws, regulations and rules shall continue and apply to any applicable successor or amended laws, regulations and rules. The Committee may establish subcommittees of the Committee and delegate authority and responsibility to subcommittees.

The Committee will keep minutes, make regular reports to the Board of Directors and propose any necessary action to the Board. The Committee is governed by the same rules regarding meetings by telephone or other similar communications equipment, action by written consent and notice and waiver of notice requirements as are applicable to the Board. In addition to its regularly scheduled meetings, the Committee shall on a regular basis, meet separately with independent external auditors, the internal audit executive and management. The Committee will review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for approval.

Scope of Responsibility

The Committee has the authority and responsibilities set forth in this Charter. It is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements are complete and accurate and are in accordance with generally accepted accounting principles. This is the responsibility of management and the independent auditors. In discharging his or her duties, each member of the Committee is entitled to rely on information, opinions, reports and statements, including financial statements and other financial data prepared or presented by officers, employees, legal counsel, accountants, and other persons. It is not the duty of the Committee to design and implement internal controls and procedures to ensure the Company's compliance with applicable accounting standards, laws, and regulations. This is the responsibility of management. It is not the duty of the Committee to conduct investigations or to ensure compliance with laws and regulations. The duties and responsibilities of a member of the Committee are in addition to those duties applicable to members of the Board.