



B&G FOODS, INC.

Audit, Finance & Risk Committee Charter

Purpose

The primary function of the Audit, Finance & Risk Committee is to assist the Board of Directors in the oversight of the integrity of the Company's financial statements, the Company's compliance with legal and regulatory 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. The Committee shall also prepare the Audit Committee Report required by the Securities and Exchange Commission (the "SEC") to be included in the Company's annual proxy statement.

The Committee shall fulfill its oversight responsibilities by reviewing the following: the financial reports and other financial information provided by the Company to its shareholders, the SEC and others; the Company's systems of internal controls regarding finance, accounting, legal compliance and business conduct that management and the Board have established; and the Company's auditing, accounting and financial processes generally. Consistent with this function, the Committee should encourage continuous improvement of and adherence to these processes and systems. The Committee's primary duties and responsibilities are to:

- serve as an independent and objective party to monitor the Company's financial reporting process and internal control systems;
- review and appraise the audit efforts of the Company's independent registered public accounting firm and exercise ultimate authority over the relationship between the Company and its independent registered public accounting firm; and
- provide an effective, open avenue of communication among the independent registered public accounting firm, financial and senior management and the Board of Directors.

In the exercise of its oversight responsibilities, it is not the duty of the Committee to plan or conduct audits or reviews or to determine that the Company's financial statements fairly present the Company's financial position and results of operation and are in accordance with generally accepted accounting principles. Instead, management is responsible for preparing the Company's financial statements and maintaining the Company's internal controls, and the independent registered public accounting firm is responsible for auditing or reviewing the Company's financial statements. Nothing contained in this charter is intended to alter or impair the operation of the "business judgment rule" as interpreted by the courts under the Delaware General Corporation Law. Further, nothing contained in this charter is intended to alter or impair the right of the members of the Committee under the Delaware General Corporation Law to rely, in discharging their responsibilities, on the records of the Company and on other information presented to the Committee, Board or the Company by its officers or employees or by outside experts.

The Committee shall also assist the Board in the performance of its oversight responsibilities relating to risk management by (i) ensuring that management has an appropriate system to manage risks, i.e., to identify, assess, mitigate, monitor and communicate about risks; and (ii) providing effective risk oversight through the Board's committee structure and oversight processes.

The Committee shall also assist the Board in overseeing the Company's capital structure, liquidity, financing and capital allocation strategies.

Committee Membership

The Committee shall consist of no fewer than three members of the Board. The members shall be appointed by action of the Board and shall serve at the discretion of the Board. The Board shall designate one member of the Committee to serve as its Chair. With respect to each Committee member, the Board shall affirmatively determine that the member satisfies the requirements for "independence" imposed by the New York Stock Exchange or such other national securities exchange or exchanges on which the Company's securities are then listed, Section 10A(m)(3) of the Securities Exchange Act of 1934 (the "Exchange Act"), and all rules and regulations promulgated thereunder by the SEC. Each Committee member must be financially literate, as defined by the Board in its business judgment, or must be able to become financially literate within a reasonable period of time after his or her appointment to the Committee. The Committee must have at least one member with accounting or related financial management expertise, as defined by the Board in its business judgment. If a Committee member simultaneously serves on the audit committee of more than three public companies, the Board must determine that such simultaneous service does not impair the ability of such member to serve effectively on the Committee and must disclose such determination in the annual proxy statement.

Determination of the true, actual and effective independence of any Committee member that has or had some relationship with the Company, will be made by the Board of Directors in accordance with the requirements of the SEC and the New York Stock Exchange or such other national securities exchange or exchanges on which the Company's securities are then listed, with weight given to both prudent principles and "appearances."

The Committee shall be designated and its membership appointed in accordance with and subject to the Company's Bylaws.

Meetings and Procedure

The Committee shall meet quarterly with the independent registered public accounting firm and management in advance of any earnings press release to review the Company's financial statements consistent with its responsibilities and duties. The Committee shall also meet more frequently as circumstances dictate. As part of its job to foster effective, open communication, the Committee should meet at least quarterly with management, the independent registered public accounting firm and the internal auditors, if any, in separate executive sessions to discuss any matters that the Committee believes should be discussed privately. The Committee may ask members of management or others to attend Committee meetings and provide pertinent information when needed.

The Committee shall report to the Board of Directors at each regularly scheduled Board meeting on significant results of its activities.

The Committee shall have the authority to establish its own rules and procedures consistent with the Bylaws of the Company for notice and conduct of its meetings, should the Committee, in its discretion, deem it desirable to do so. At least half the members of the Committee will constitute a quorum with a majority of votes of those Committee members present at a meeting in which a quorum has been established being sufficient to adopt a resolution or otherwise take action.

The Committee may, in its discretion, utilize the services of the Company's regular corporate legal counsel with respect to legal matters or, at its discretion, retain other legal, accounting or other advisors if the Committee determines that such counsel is necessary or appropriate under the circumstances. The Committee shall have sole authority to approve all fees and terms of engagement of such advisors, and the Company shall provide sufficient funding for the payment of any such advisors retained by the Committee. The Company shall also provide appropriate funding, as determined by the Committee, for ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

Responsibilities and Duties

To fulfill its responsibilities and duties, the Committee shall:

Documents/Reports Review

- Discuss with management and the independent registered public accounting firm the Company's annual and interim financial statements, earnings press releases, earnings guidance and any reports or other financial information submitted to the shareholders, the SEC, analysts, rating agencies and others, including any certification, report, opinion or review rendered by the independent accountants.
- Review the regular internal reports to management prepared by the internal auditors, if any, and management's response.
- Discuss with management and the independent registered public accounting firm the Quarterly Reports on Form 10-Q, the Annual Reports on Form 10-K, including the Company's disclosures under "Management's Discussion and Analysis of Financial Conditions and Results of Operations," and any related public disclosure prior to its filing. If appropriate, recommend to the Board that the audited financial statements be included in the Company's Annual Report on Form 10-K.

Independent Registered Public Accounting Firm

- Have sole authority for the appointment, compensation, retention, oversight, termination and replacement of the Company's independent registered public accounting firm (subject, if applicable, to stockholder ratification). Such appointment shall satisfy Sections 10A(j) and (l) of the Exchange Act and any rules promulgated thereunder with respect to audit partner rotation and conflict of interest, respectively. The independent registered public accounting firm shall report directly to the Committee. The Company shall provide sufficient funding for the payment of the independent registered public accounting firm.
- Pursuant to Section 10A(i)(1) of the Exchange Act, pre-approve all auditing services and all non-audit services to be provided by the independent registered public accounting firm, provided that the Committee shall not approve any prohibited non-audit services set forth in Section 10A(g) of the Exchange Act. The Chair of the Committee shall have the authority to review and approve all such proposals, provided that the estimated fees relating to each such proposal do not exceed \$100,000, and shall report back to the full Committee at each meeting.
- Periodically, the Committee should review and discuss with the independent registered public accounting firm all significant relationships such firm has with the Company

which might affect its independence. In connection with this review, the independent registered public accounting firm shall provide the Committee with a written statement delineating all relationships between the independent registered public accounting firm and the Company.

- Review the performance of the independent registered public accounting firm with both management and the independent registered public accounting firm.
- Oversee the Company's internal audit function, including its responsibilities, organizational structure, budget, staffing and effectiveness, and periodically review with the person or persons responsible for the internal audit function the scope and results of internal audit activities.
- Periodically meet with the independent registered public accounting firm separately and privately to hear its views on the adequacy of the Company's internal controls, any special audit steps adopted in light of material control deficiencies and the qualitative aspects of the Company's financial reporting, including the quality and consistency of both accounting policies and the underlying judgments, or any other matters raised by it.
- Obtain and review a report from the independent registered public accounting firm at least annually regarding (a) the independent registered public accounting firm's internal quality-control procedures, (b) any material issues raised by the most recent quality-control review, or peer review, of the 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 firm, (c) any steps taken to deal with any such issues, and (d) all relationships between the independent registered public accounting firm and its related entities and the Company and its related entities.

Financial Reporting Processes

- Review with financial management and the independent registered public accounting firm the quality and consistency, not just the acceptability, of the judgments and appropriateness of the accounting principles and financial disclosure practices used by the Company, including an analysis of the effects of any alternative GAAP methods on the financial statements. This discussion shall cover the degree of aggressiveness or conservatism of both the accounting principles employed and the underlying judgments.
- Approve any significant changes to the Company's auditing and accounting principles and practices after considering the advice of the independent registered public accounting firm and management.
- Focus on the reasonableness of control processes for identifying and managing key business, financial and regulatory reporting risks.
- Discuss with management the Company's major financial risk exposures and the steps management has taken to monitor and control such exposures, including the Company's risk assessment and risk management policies.
- Periodically meet with appropriate representatives of management and the internal auditors, if any, separately and privately to consider any matters raised by them, including any audit problems or difficulties and management's response.

- Periodically review the effect of regulatory and accounting initiatives, as well as any off-balance sheet structures, on the financial statements of the Company.

Process Improvement

- Following the completion of the annual audit, review separately with management and the independent registered public accounting firm any difficulties encountered during the course of the audit, including any restrictions on the scope of work or access to required information.
- Periodically review processes and policies for communicating with investors, analysts and rating agencies.
- Review and resolve any disagreement between management and the independent registered public accounting firm in connection with the annual audit or the preparation of the financial statements.
- Review with the independent registered public accounting firm and management the extent to which changes or improvements in financial or accounting practices, as approved by the Committee, have been implemented. (This review should be conducted at an appropriate time subsequent to implementation of changes or improvements, as decided by the Committee.)

Business Conduct and Legal Compliance

- Review management's processes for communicating, implementing and enforcing the Company's Code of Business Conduct and Ethics.
- Review management's monitoring of the Company's compliance with the Company's Code of Business Conduct and Ethics and oversee management's processes and systems designed to promote compliance with applicable legal requirements relating to the Company's financial statements, reports and other financial information disseminated to governmental organizations and the public.
- Review, with the Company's counsel, any legal matter that could have a significant impact on the Company's financial statements.

Finance

- Review and discuss with management the Company's capital structure, liquidity, leverage and financing strategy, including its debt maturity profile, anticipated financing requirements and access to capital.
- Review significant proposed financing transactions, including issuances of debt or equity securities, credit facilities, refinancings, amendments and other material financing arrangements, and make recommendations to the Board with respect to such matters as the Committee deems appropriate.
- Periodically review the Company's capital allocation strategy and priorities, including the allocation of capital among debt repayment, capital expenditures, acquisitions, dividends, share repurchases and other significant uses of capital.

- Review the Company's significant financing arrangements and compliance with material financial covenants and other financial requirements thereunder.
- Review the Company's policies and strategies for managing significant financial exposures, including interest rate, foreign currency, commodity and other market risks, and the use of hedging or other risk-management arrangements with respect to such exposures.
- Review the material financing, leverage, liquidity and capital structure implications of significant acquisitions, divestitures and other strategic transactions, as appropriate.

Enterprise Risk Management

- The Committee shall oversee the development of, and review, assess and discuss, as and when appropriate, with management, the Company's policies and processes related to enterprise risk assessment, management, reporting and response, including limits and tolerances, risk roles and responsibilities, risk appetite and profile, and risk mitigation decisions.
- The Committee shall oversee whether the Company's business strategy and its implementation are consistent with its risk policies, appetite and profile and whether risk assessment and review of organizational capabilities are integral aspects of the business strategic planning process.
- The Committee shall oversee whether the Company's acquisition and divestiture strategy and post-transaction integration and transition planning are consistent with its risk policies, appetite and profile, and whether risk assessment and review of organizational capabilities are integral aspects of the acquisition and divestiture process.
- The Committee shall review and evaluate management's implementation of the Company's risk strategy, including identification, assessment and monitoring of and response to the Company's major risks.
- The Committee shall review strategic risks and opportunities as identified by the Company's strategic risk assessment and other processes, including those resulting from competitive activity; consumer demography and preferences; industry disruption and channel shifts; food safety; litigation; government/legislative activities; macroeconomic and capital market conditions; acquisitions and divestitures; capital market and other financing transactions; crisis management; and information technology, including disaster recovery, cybersecurity and data privacy.
- The Committee shall review reports prepared by management on selected risk topics as the Committee deems appropriate from time to time.
- The Committee shall periodically review the scope, cost and basic terms of the Company's insured risk management program, including general liability, property, product recall, D&O and other insurance policies.
- The Committee shall periodically review the allocation of risk oversight responsibilities among the Board and its committees and recommend to the Board such changes as the Committee deems appropriate.

- At the request of the Company's General Counsel or Disclosure Committee, the Committee shall review the Company's disclosures regarding risk in the Company's Annual Report on Form 10-K, Quarterly Reports on Form 10-Q and other filings with the Securities and Exchange Commission.

Other Responsibilities

- Establish and review periodically 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.
- Review and reassess the Committee's charter at least annually and submit any recommended changes to the Board for its consideration.
- Provide the report for inclusion in the Company's Annual Proxy Statement that is required by Item 306 of Regulation S-K of the Securities and Exchange Commission.
- Through its Chair, report periodically, as deemed necessary or desirable by the Committee, but at least annually, to the full Board regarding the Committee's actions and recommendations, if any.
- Establish policies for the Company's hiring of employees or former employees of the independent registered public accounting firm who were engaged on the Company's account.
- Perform any other activities consistent with this Charter, the Company's Bylaws and governing law, as the Committee or the Board deems necessary or appropriate.
- Annually evaluate the Committee's performance and report the results of such evaluation to the Board.

Governing Documents and Applicable Law

This Charter is in all respects subject and subordinate to the Company's Certificate of Incorporation and Bylaws, as such documents may be amended from time to time, and all applicable laws.

Effective Date

This Audit, Finance & Risk Committee Charter was last amended by the Board of Directors and is effective as of October 28, 2026.