

**THE CHEFS' WAREHOUSE, INC.  
SECOND AMENDED AND RESTATED  
AUDIT COMMITTEE CHARTER**

**Purpose**

The Audit Committee (the “*Committee*”) of The Chefs’ Warehouse, Inc., a Delaware corporation (the “*Company*”), is a committee of the Board of Directors (the “*Board*”) of the Company. The Committee’s primary functions are as follows: (i) to assist the Board in fulfilling its fiduciary oversight responsibilities by reviewing (a) the integrity of financial information provided to stockholders and others, (b) the performance of the internal audit function and systems of internal controls which management and the Board have established, (c) compliance with legal and regulatory requirements by the Company and its employees and (d) the independent auditor’s qualifications, independence and performance; and (ii) to prepare an audit committee report to be included in the Company’s annual proxy statement when and as required by the Securities and Exchange Commission (the “*Commission*”).

**Committee Membership**

The Committee shall consist of at least three directors, each of whom shall be non-employee directors and, subject to the transitional periods specified by Rule 10A-3 under the Securities Exchange Act of 1934, as amended (the “*Exchange Act*”), shall satisfy the independence and experience requirements of The NASDAQ Stock Market (“*NASDAQ*”), Section 10A(m)(3) of the Exchange Act, the rules and regulations of the Commission and all other applicable legal requirements. Each member of the Committee shall be financially literate, as determined by the Board in its business judgment, and at least one member of the Committee shall have accounting or related financial management expertise, as determined by the Board in its business judgment. Unless otherwise determined by the Board (in which case disclosure of such determination shall be made in the Company’s periodic reports filed with the Commission), at least one member of the Committee shall be an “audit committee financial expert” as defined in Item 407 of Regulation S-K, and the Board shall determine annually whether a member of the Committee so qualifies and disclose its determination in the Company’s periodic filings as required by the Commission. No member of the Committee can have participated in the preparation of the Company’s or any of its subsidiaries’ financial statements at any time during the past three years. No member of the Committee may serve simultaneously on the audit committee of more than two other public companies without prior approval of the Board.

The members of the Committee shall be appointed by the Board based on recommendations from the Nominating and Corporate Governance Committee. The members of the Committee shall serve for such term or terms as the Board may determine or until earlier resignation or death. The Board may remove any member of the Committee at any time with or without cause.

## **Committee Authority and Responsibilities**

In general, the authority and responsibilities delegated to the Committee by the Board shall include the following:

### General Responsibilities

1. The Board shall designate a member of the Committee as the chairperson. The Committee shall meet at least four times a year at such times and places as it deems necessary to fulfill its responsibilities. The Committee is governed by the same rules regarding meetings (including meetings in person or by telephone or other similar communications equipment), action without meetings, notice, waiver of notice, and quorum and voting requirements as are applicable to the Board.

2. The Committee shall meet periodically with management, the internal auditors and the independent auditor in separate executive sessions, and shall have such other direct and independent interaction with such persons from time to time as the members of the Committee deem appropriate. The Committee may request any officer or employee of the Company or the Company's outside counsel or independent auditor to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

3. The Committee may form and delegate authority to subcommittees consisting of one or more members as it deems appropriate, including the authority to grant pre-approvals of audit and permitted non-audit services, provided that decisions of such subcommittee to grant pre-approvals shall be presented to the full Committee at its next scheduled meeting.

4. The Committee shall make regular reports to the Board.

5. The Committee shall annually review its own performance.

6. The Committee shall review its charter at least annually and, as it deems appropriate, recommend amendments to the Board.

7. The Committee shall have the power to conduct or authorize investigations into any matters within the Committee's scope of responsibilities.

8. Where the Committee deems necessary or appropriate, the Committee shall have the authority to engage such independent financial, legal and other advisors to carry out its responsibilities. Such independent advisors may be the regular advisors to the Company. The Committee shall be empowered (without further action by the Board) to cause the Company to pay the compensation of such advisors as established by the Committee.

9. The Company shall provide for appropriate funding, as determined by the Committee, for payment of compensation to the independent auditor for the purpose of rendering or issuing an audit report or performing other audit, review or attest services for the Company.

10. The Committee shall perform such other activities, consistent with this charter, the Company's Certificate of Incorporation, Bylaws and governing law as the Committee deems necessary or appropriate.

11. The Committee shall perform such other functions as may be delegated to it by the Board from time to time.

#### Financial Statement and Disclosure Matters

12. The Committee shall meet to review and discuss with the Company's independent auditors and management the Company's annual audited financial statements (including the related notes), the form of audit opinion to be issued by the auditors on the financial statements and the disclosure under "Management's Discussion and Analysis of Financial Condition and Results of Operations" to be included in the Company's annual report on Form 10-K before the Form 10-K is filed.

13. The Committee shall recommend to the Board that the audited financial statements be included in the Company's Form 10-K and produce the audit committee report required to be included in the Company's proxy statement.

14. The Committee shall meet to review and discuss with management and the independent auditor the Company's quarterly financial statements prior to the filing of each of its quarterly reports on Form 10-Q, including the results of the independent auditor's review of the quarterly financial statements.

15. The Committee shall 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, including any significant changes in the Company's selection or application of accounting principles.

16. The Committee shall review and discuss with management and the independent auditor any major issues as to the adequacy of the Company's internal controls, any special steps adopted in light of material control deficiencies and the adequacy of disclosures about changes in internal control over financial reporting.

17. The Committee shall review and discuss with management (including the senior internal audit executive) and the independent auditor the Company's internal controls report and the independent auditor's attestation of the report prior to the filing of the Company's annual report on Form 10-K.

18. The Committee shall review and discuss, as and when the Committee may deem necessary, reports from the independent auditors on:

- (a) all critical accounting policies and practices to be used;
- (b) all alternative treatments of financial information within generally

accepted accounting principles (“*GAAP*”) that have been discussed with management, the ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor; and

(c) other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.

19. The Committee shall discuss with management the Company’s earnings press releases, 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. Such discussions may be general (consisting of discussing the types of information to be disclosed and the types of presentations to be made), and each earnings release or each instance in which the Company provides earnings guidance need not be discussed in advance.

20. The Committee shall discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures on the Company’s financial statements.

21. The Committee shall discuss with management the Company’s major financial and other risk exposures and the steps management has taken to monitor and control such exposures, including the Company’s risk assessment and risk management policies.

22. The Committee shall discuss with the independent auditor the matters required to be discussed by Statement on Auditing Standards No. 61 relating to the conduct of the audit, including any difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, any significant disagreements with management and management’s response to these problems, difficulties or disagreements.

23. The Committee shall review disclosures made to the Committee by the Company’s Chief Executive Officer and Chief Financial Officer during their certification process for the annual report on Form 10-K and quarterly reports on Form 10-Q about any significant deficiencies in the design or operation of internal controls or material weaknesses therein and any fraud involving management or other employees who have a significant role in the Company’s internal controls.

#### Oversight of the Company’s Relationship with the Independent Auditor

24. The Committee shall have the sole authority to appoint or replace the independent auditor. The Committee shall be directly responsible for the appointment, compensation, retention and oversight of the work of the independent auditor (including resolutions of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company. The independent auditor shall report directly to the Committee.

25. The Committee shall pre-approve all auditing services, internal control-related services, permitted non-audit services (including the fees and terms thereof) and tax services to be performed for the Company by its independent auditor, subject to the *de minimis* exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act which are

approved by the Committee prior to the completion of the audit. The Committee shall establish a pre-approval policy, which, among other things, describes the types of services that can be provided by the auditors without compromising their independence. Preapproval of all such services may be approved pursuant to preapproval policies and procedures (detailed as to the particular services) as long as the Committee is informed as to each service. The Committee shall review and discuss with the independent auditor documentation supplied by the independent auditor as to the nature and scope of any tax services to be approved, as well as the potential effects of the provision of such services on the auditor's independence.

26. The Committee shall select, retain, compensate, oversee and terminate, if necessary, any other registered public accounting firm engaged for the purpose of preparing or issuing an audit report or performing other audit, review or attest services for the Company.

27. The Committee shall review and evaluate the lead partner of the independent auditor team and ensure the rotation of the audit partners as required by law.

28. The Committee shall obtain and review a report from the independent auditor at least annually regarding (a) the independent auditor's internal quality control procedures, (b) any material issues raised by the most recent internal quality control review, or peer review, of the independent auditor, 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 auditor, (c) any steps taken to deal with any such issues and (d) all relationships between the independent auditor and the Company or any of its subsidiaries. The Committee shall evaluate the qualifications, performance and independence of the independent auditor, including considering whether the independent auditor's quality controls are adequate and the provision of permitted non-audit services is compatible with maintaining the auditor's independence, taking into account the opinions of management and internal auditors. The Committee shall present its conclusions with respect to the independent auditor to the Board and the independent auditor.

29. The Committee shall discuss with the Company's independent auditors (a) the auditors' responsibilities under generally accepted accounting standards, (b) the scope and timing of the annual audit and (c) the results, including significant findings, of the annual audit.

30. The Committee shall set policies for the Company's hiring of employees or former employees of the independent auditor.

31. The Committee shall review with the independent auditor any audit problems or difficulties and management's response to them.

32. The Committee shall meet with the independent auditor prior to the audit to discuss the planning and staffing of the audit.

#### Oversight of the Company's Internal Audit Function

33. The Committee shall review the appointment and replacement of the senior internal auditing executive.

34. The Committee shall review the significant reports to management prepared by the internal auditing department and management's responses.

35. The Committee shall discuss with the independent auditor and management the internal audit department's responsibilities, its planned audit scope and plan, budget and staffing and any recommended changes in the planned scope of the internal audit.

#### Compliance Oversight Responsibilities

36. The Committee shall develop and recommend to the Board a Code of Business Conduct and Ethics applicable to the officers, directors and employees of the Company (the "*Code of Conduct*"), review and reassess the adequacy of such code annually and recommend to the Board any changes as the Committee deems appropriate.

37. The Committee shall from time to time review the Company's ethics and compliance programs, including the Code of Conduct, its procedures regarding reports of misconduct or alleged misconduct and its disclosure controls and procedures for conformance to applicable laws and regulations to confirm that the Company has procedures in place to assure knowledge of and compliance by the directors, officers and employees of the Company with the policies and requirements reflected in such documents.

38. The Committee may, as the Committee deems appropriate, obtain reports from management, the Company's senior internal auditing executive and the independent auditor that the Company and its subsidiary/foreign-affiliated entities are in conformance with applicable laws and regulations and the Code of Conduct. The Committee shall advise the Board with respect to the Company's policies and procedures regarding compliance with applicable laws and regulations and with the Code of Conduct. The Committee shall periodically review with the Company's General Counsel, as the Committee deems appropriate, matters that are brought to the Committee's attention regarding compliance with applicable laws and regulations and the Code of Conduct, including matters that could have a significant impact on the Company's financial statements.

39. The Committee shall establish and oversee 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 Company employees of concerns regarding questionable accounting or auditing matters.

40. The Committee shall discuss with management and the independent auditor any correspondence with regulators or governmental agencies and any published reports that raise material issues regarding the Company's financial statements or accounting policies.

41. The Committee shall discuss with the Company's General Counsel legal matters that may have a material impact on the financial statements or the Company's compliance policies and internal controls.

42. The Committee shall review, approve and oversee any transaction between the Company and any related person on an ongoing basis, in accordance with the Company's Related Party Transaction Policy.

**As adopted by the Board of Directors on March 6, 2015.**