

FLOWERS FOODS, INC.
AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the “Committee”) is to assist the Board of Directors (the “Board”) of Flowers Foods, Inc. (the “Company”) in fulfilling the Board’s oversight responsibilities with respect to the:

- (i) integrity of the Company’s financial statements;
- (ii) Company’s compliance with legal and regulatory requirements;
- (iii) Company’s independent auditors’ qualifications, independence and performance and the approval of the independent auditors’ fees and allowable non-audit fees;
- (iv) Company’s internal audit function;
- (v) effectiveness of the Company’s internal control over financial reporting; and
- (vi) preparation of the Committee’s report to be included in the Company’s annual proxy statement (the “Audit Committee Report”).

II. Composition

Size. The Committee will consist of no fewer than three members.

Qualifications. Each Committee member will have all of the following qualifications:

1. Each Committee member must be independent in accordance with the rules of the New York Stock Exchange, Inc. (“NYSE”), as such requirements are interpreted by the Board in its business judgment and as set forth in the Company’s Corporate Governance Guidelines, and applicable law.
2. Each Committee member must be financially literate, as determined by the Board in its business judgment, or will become financially literate within a reasonable period of time after his or her appointment to the Committee. In addition, at least one Committee member should be an “audit committee financial expert” in accordance with applicable law. The designation or identification of a person as an audit committee financial expert will not (a) impose on such person any duties, obligations or liability that are greater than the duties, obligations and liability imposed on such person as a member of the Committee and Board in the absence of such designation or identification, or (b) affect the duties, obligations or liability of any other member of the Committee or Board.
3. No member of the Audit Committee may be an affiliated person of the Company or receive any compensation from the Company other than (a) director’s fees, which includes all forms of compensation paid to directors of the Company for service as a director or member

of a Board committee; and (b) fixed amounts of compensation under a retirement plan (including deferred compensation) for prior service with the Company provided that such compensation is not contingent in any way on continued service.

4. Each Committee member will serve on no more than three audit committees of public companies (including the Company).

Appointment. The Board will appoint the members and the Committee Chair. The Committee Chair and each Committee member will serve at the pleasure of the Board and for such term or terms as the Board may determine.

III. Duties and Responsibilities

1. Retain the Independent Auditors: The Committee has the sole authority to (a) select, retain, compensate, oversee and terminate the Company's independent auditors, (b) approve all audit engagement fees, terms and services, and (c) approve any non-audit engagements with the Company's independent auditors.
2. Permissible Non-Audit Services; Pre-Approval Policy. The Committee will approve in advance all permissible non-audit services to be provided by the independent auditors. The Committee will consider and, if appropriate, give advance approvals to specified classes of non-audit services in accordance with policies adopted by the Committee. Non-audit services will be provided by the independent auditors, only as approved in advance by the Committee.
3. Retain the Internal Auditors: The Committee has the sole authority to retain and terminate and establish the compensation of the internal auditors and is responsible for oversight of all services performed by the internal auditors.
4. Review and Discuss the Auditors' Quality-Control: The Committee will, at least annually, obtain and review a report by the independent auditors describing (a) the audit firm's internal quality-control procedures, (b) any material issues raised by the most recent internal 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, and any steps taken to deal with any such issues and (c) all relationships between the independent auditors and the Company.
5. Review and Discuss the Independence of the Auditors: In connection with the retention of the Company's independent auditors, the Committee will regularly review and discuss the information provided by management and the auditors relating to the independence of the audit firm, including, among other things, information related to the non-audit services provided and expected to be provided by the auditors. The Committee is responsible for (a) ensuring that the independent auditors submit at least annually to the Committee a formal written statement delineating all relationships between the auditors and the Company consistent with applicable independence standards, (b) actively engaging in a dialogue with the auditors with respect to any disclosed relationship or services that may impact the objectivity and independence of the auditors, and (c) taking appropriate action

in response to the auditors' report to satisfy itself of the auditors' independence. In connection with the Committee's evaluation of the auditors' independence, the Committee will also take such steps as may be required by law with respect to the identification and regular rotation of the audit partners serving on the Company's audit engagement team.

6. Set Hiring Policies: The Committee will set clear hiring policies for employees or former employees of the independent auditors.
7. Review and Discuss the Audit Plan: The Committee will review and discuss with the independent auditors the plans for, and the scope of, the annual audit and other examinations including, without limitation, any audits of Company benefit plans.
8. Review and Discuss Conduct of the Audit: The Committee is to review and discuss with the independent auditors the matters required to be discussed by applicable auditing standards relating to the conduct of the audit, as well as any audit problems or difficulties and management's response, including (a) any restriction on audit scope or on access to requested information, (b) any disagreements with management, and (c) significant issues discussed with the independent auditors' national office. The Committee will decide all unresolved disagreements between management and the independent auditors regarding financial reporting.
9. Review and Discuss Financial Statements and Disclosures: The Committee will review and discuss with appropriate officers of the Company and the independent auditors the annual audited and quarterly financial statements of the Company, including (a) the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," and (b) the disclosures regarding internal controls and other matters required by applicable law and any rules promulgated thereunder by the Securities and Exchange Commission (the "SEC"). The Committee will make a recommendation to the Board whether or not the annual audited financial statements be included in the Company's annual report on Form 10-K.
10. Review and Discuss Earnings Press Releases: The Committee will review and discuss earnings and other financial press releases (including any use of "pro forma" or "adjusted" non-GAAP information), as well as financial information and earnings guidance provided to analysts and rating agencies (which review may occur after issuance and may be done generally as a review of the types of information to be disclosed and the form of presentation to be made).
11. Review and Discuss Internal Audit Plans: The Committee will meet separately (*i.e.*, outside the presence of management) with the senior internal auditing executive and appropriate members of the staff of the internal auditing department to review, discuss and approve the plans for and the scope of their ongoing audit activities.
12. Review and Discuss Internal Audit Reports: The Committee will meet separately (*i.e.*, outside the presence of management) with the senior internal auditing executive and appropriate members of the staff of the internal auditing department to review and discuss the annual report of the audit activities, examinations and results thereof of the internal auditing department.

13. Review and Discuss the Systems of Internal Accounting Controls: The Committee will review and discuss with the independent auditors, Chief Financial Officer, the senior internal auditing executive, the General Counsel and, if and to the extent deemed appropriate by the Chair of the Committee, members of their respective staffs the adequacy and effectiveness of the Company's internal accounting controls, including any significant deficiencies or material weaknesses in the design or operation of, and any material changes in, the Company's internal controls and any special audit steps adopted in light of any material control deficiencies, any fraud involving management or other employees with a significant role in such internal controls, and disclosure relating to the Company's internal controls, the independent auditors' report on the effectiveness of the Company's internal control over financial reporting and the required management certifications to be included in or attached as exhibits to the Company's annual report on Form 10-K or quarterly report on Form 10-Q, as applicable.
14. Review and Discuss the Recommendations of Independent Auditors: The Committee is to meet separately (*i.e.*, outside the presence of management) with the senior internal auditing executive and the appropriate members of the staff of the internal auditing department to review and discuss recommendations made by the independent auditors and the senior internal auditing executive, as well as such other matters, if any, as such persons or other officers of the Company may desire to bring to the attention of the Committee.
15. Review and Discuss the Audit Results: The Committee is to meet separately (*i.e.*, outside the presence of management) with the independent auditors to review and discuss (A) the report(s) of their annual audit(s), or proposed report(s) of their annual audit(s), (B) the accompanying management letter, if any, (C) the reports of their reviews of the Company's interim financial statements conducted in accordance with applicable auditing standards, and (D) the reports of the results of such other examinations outside of the course of the independent auditors' normal audit procedures that the independent auditors may from time to time undertake. The foregoing will include the reports required by applicable law and any rules promulgated thereunder by the SEC and, as appropriate, a review of (a) major issues regarding (i) accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, and (ii) the adequacy of the Company's internal controls and any special audit steps adopted in light of material control deficiencies; (b) analyses prepared by management and/or the independent auditors 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; and (c) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the financial statements of the Company.
16. Obtain Assurances: The Committee is to obtain assurance from the independent auditors that in the course of conducting the audit(s), there have been no acts detected or that have otherwise come to the attention of the audit firm that require disclosure to the Committee under applicable law.
17. Discuss Risk Management Policies: The Committee should discuss guidelines and policies with respect to risk assessment and risk management to assess and oversee the Company's

exposure to risk. The Committee will oversee the Company's enterprise risk management activities ("ERM"), with the full understanding that responsibility for ERM continues to be shared by the entire Board and all directors have the authority and obligation to scrutinize the Company's ERM efforts. There will be regular reports to the Board by management and the Committee as to the Company's ERM.

18. Environmental and Sustainability. The Committee should review and discuss with management the Company's programs, policies, frameworks, standards, and risks, and disclosure thereof in its public filings and reports, related to environmental and sustainability initiatives, including, among others, climate-related efforts, water, waste, forests, and wastewater and chemical management, packaging and raw material management and product and environmental liability, and the steps the Company has taken to monitor or mitigate environmental risks and impacts, as well as risks related to material environmental disclosures and published targets.
19. Obtain Reports Regarding Conformity With Legal Requirements and the Company's Code of Conduct: The Committee should periodically obtain reports from management, the Chief Financial Officer, the Company's senior internal auditing executive and the independent auditor that the Company and its subsidiary/foreign affiliated entities are in conformity with applicable legal requirements and the Company's Code of Conduct, including, but not limited to, compliance with the Fair Labor Standards Act of 1938, as amended, and any applicable rules or regulations promulgated thereunder. The Committee will review, approve, oversee and discuss reports and disclosures of any transaction between the Company and any related person (as defined in Regulation S-K) and any other potential conflict of interest situations on an ongoing basis in accordance with Company policies and procedures. The Committee should advise the Board with respect to the Company's policies and procedures regarding compliance with such applicable laws and regulations and with the Company's Code of Conduct.
20. Establish Procedures for Complaints Regarding Financial Statements or Accounting Policies: The Committee will establish and oversee 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 as required by applicable law and the rules and listing requirements promulgated thereunder by the SEC and the NYSE.
21. Discuss Legal Affairs: The Committee should periodically discuss with management and the independent auditors the Company's legal affairs, including (a) any actions taken by, and correspondence with, any governmental authorities, (b) any governmental matters that may have a material impact on the Company and (c) any other significant outstanding legal matters involving the Company or any of its subsidiaries that may have a material impact on the Company's financial statements or the Company's compliance policies.
22. Risk Oversight. The Committee will oversee risks related to the duties and responsibilities of the Committee.

23. Oversee Information Technology Security. The Committee will review and discuss with management the Company's information technology security risk exposures, including (a) the potential impact of those exposures on the Company's business, financial results, operations and reputation, (b) the steps that management has taken to monitor and mitigate such exposures, (c) the Company's information governance policies and programs, and (d) legislative and regulatory developments that could materially impact the Company's privacy and data risk exposure. This analysis should include third-party service provider incidents that may impact the Company.
24. Review and Discuss Other Matters: The Committee should review and discuss such other matters that relate to the accounting, auditing and financial reporting practices and procedures of the Company as the Committee may, in its own discretion, deem desirable in connection with the review functions described above.
25. Make Board Reports: The Committee should report its activities regularly to the Board in such manner and at such times as the Committee and the Board deem appropriate. Such report should include a review of any issues that arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the performance and independence of the Company's independent auditors or the performance of the internal audit function.
26. Maintain Flexibility. The Committee, in carrying out its responsibilities, policies and procedures should remain flexible, in order to best react to changing conditions and circumstances. The Committee should take appropriate actions to set the overall corporate "tone" for quality financial reporting, sound business risk practices, and ethical behavior.

IV. Meetings

The Committee will meet in person, telephonically or by video conference at least quarterly, or more frequently as it may determine necessary, to comply with its responsibilities as set forth herein. The Chair will, in consultation with the other members of the Committee, the Company's independent auditors and the appropriate officers of the Company establish the agenda for each meeting. Each Board member may submit items to be included on the agenda. Committee members may also raise subjects that are not on the agenda at any meeting. The Committee Chair or a majority of the Committee members may call a meeting of the Committee at any time. The Committee will conduct its business as provided in the Company's Bylaws. The Committee Chair will supervise the conduct of the meetings and will have other responsibilities which the Committee may designate from time to time. In the absence of the Committee Chair at any duly called meeting of the Committee at which a quorum is present, the Committee, by majority vote of those members present, will designate one of the present members to serve as Acting Committee Chair for the meeting.

The Committee may request any officer or employee of the Company or the Company's outside legal counsel or independent auditors to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee. The Committee will meet with the Company's management, the internal auditors and the independent auditors in separate private sessions to discuss any matter that the Committee, management, the independent auditors or such other

persons believe should be discussed privately. Any Committee member may be excused from a meeting to permit the remaining members of the Committee to act on any matter in which such member's participation is not appropriate, and such member's absence will not destroy the quorum for the meeting.

The Committee may, from time to time, determine that information or materials distributed or presented, or the specifics of deliberations held, at a Committee meeting would harm the Company if shared outside the Board and should be accessed by Board members only. If the Committee makes such a determination, the Committee must specifically identify the material to be protected and mark it as "Sensitive Committee Material." Sensitive Committee Material may not be disclosed in any way outside the Board, except as required by applicable law or by the affirmative vote of a majority of the Board. The designation of material as Sensitive Committee Material will be as narrow as possible and may not interfere in any way with the Committee's duty under this Charter and applicable law and regulations to provide a report to the Board.

V. Delegation

The Committee may, in its discretion, delegate all or a portion of its duties and responsibilities to a subcommittee, unless prohibited by applicable law, rule, regulation, or the Company's Articles of Incorporation or Bylaws.

VI. Resources and Authority of the Committee

The Committee will have the resources and authority appropriate to discharge its responsibilities as required by law, including the authority to engage independent counsel and other advisors as the Committee deems necessary to carry out its duties. The Committee may also, to the extent it deems necessary or appropriate, meet with the Company's investment bankers or financial analysts who follow the Company.

The Company will provide for appropriate funding, as determined by the Committee, for payment of (i) compensation to the Company's independent auditors engaged for the purpose of rendering or issuing an audit report or related work or performing other audit, review or attest services for the Company, (ii) compensation to independent counsel or any other advisors employed by the Committee, and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

VII. Audit Committee Report

The Committee will prepare, with the assistance of management, the independent auditors and outside legal counsel, the Audit Committee Report.

VIII. Annual Review

At least annually, the Committee will (a) review this Charter with the Board and recommend any changes to the Board and (b) evaluate its own performance in the manner

prescribed by the Nominating/Corporate Governance Committee and report the results of this evaluation to the Board.

November 15, 2024