

**AMENDED AND RESTATED
CHARTER OF
THE AUDIT COMMITTEE OF
BERRY GLOBAL GROUP, INC.**

Purpose

The primary function of the Audit Committee (the “Committee”) as appointed by the Board of Directors (the “Board”) of Berry Global Group, Inc. (together with its subsidiaries, the “Company”) is to serve as an independent and objective party to assist the Board in fulfilling its oversight responsibilities relating to:

- (i) the accounting, financial and external reporting policies and practices of the Company;
- (ii) the integrity of the Company’s financial statements;
- (iii) the independence, qualifications and performance of the Company’s independent auditor;
- (iv) the performance of the Company’s internal audit function;
- (v) the risk assessment and risk management practices of the Company;
- (vi) the effectiveness of the Company’s internal control over financial reporting; and
- (vii) the Company’s compliance with its Code of Business Ethics.

While the Committee has the responsibilities and powers 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, or are in accordance with generally accepted accounting principles (“GAAP”). The primary responsibility to plan and conduct audits is that of the Company’s independent accountants.

In discharging its duties under this Charter, the Committee shall have the authority, to the extent it deems necessary, to retain independent legal, accounting or other advisors and to conduct any investigation to enable it to carry out its duties. The Company shall provide 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 and to any advisors employed by the Committee, as well as funding for the payment of ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties. Any accounting, legal or other consultant retained by the Committee may, but need not, be, in the case of an outside accountant, the same accounting firm employed by the Company for the purpose of rendering or issuing an audit report on the Company’s annual financial statements, or in the case of an outside legal or other advisor, otherwise engaged by the Company for any other purpose.

Committee Membership

The Committee shall consist of no fewer than three directors. The members of the Committee shall meet the independence and experience requirements of the New York Stock Exchange, Section 10A(m)(3) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”), and the rules and regulations of the SEC. Each member of the Committee shall be financially literate, as such qualification is interpreted by the Board in its business judgment, or must become financially literate within a reasonable period of time after appointment to the

Committee. At least one member of the Committee shall be an “audit committee financial expert” as defined by the SEC. Committee members shall not simultaneously serve on the audit committees of more than two other public companies unless the Board determines that such simultaneous service would not impair the ability of such member to effectively serve on the Committee of the Company.

The members of the Committee shall be appointed by the Board on the recommendation of the Nominating & Governance Committee. Committee members shall serve for such term or terms as the Board may determine and may be removed or replaced by the Board. The Board may appoint a Chairperson of the Committee. The Committee shall have the authority to delegate any of its responsibilities to subcommittees as the Committee may deem appropriate, provided the subcommittees are composed entirely of directors satisfying applicable independence standards.

Meetings

The Committee shall meet as often as it determines necessary, but not less frequently than quarterly. The Committee Chairperson shall preside at each meeting and, in the absence of the Committee Chairperson, one of the other members of the Committee shall be designated as the acting chair of the meeting. The Committee shall meet periodically in separate executive sessions with management (including the chief financial officer and chief accounting officer), the internal auditors and the independent auditor, and 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. Written minutes of Committee Meetings shall be maintained.

Committee Authority and Responsibilities

In addition to such other matters as may be delegated to the Committee by the Board from time to time, the Committee shall:

Financial Reporting and Disclosure Responsibilities

1. Review the Company’s earnings reports, as well as any written financial information and earnings guidance provided to analysts and ratings agencies; provided, that 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.
2. Review and discuss with management and the independent auditor quarterly unaudited financial statements, including disclosures made in management’s discussion and analysis, major underlying issues and the results of the independent auditor’s review prior to filing each Quarterly Report on Form 10-Q.

3. Review and discuss with management and the independent auditor annual audited financial statements, including disclosures made in management's discussion and analysis, major underlying issues and the results of the independent auditor's review prior to filing each Annual Report on Form 10-K, and recommend to the Board that the audited financial statements should be included in such filing.
4. Review and approve the "Report of the Audit Committee" included in the Annual Report to Shareholders and in the annual Proxy Statement.
5. Receive information from management about any significant deficiencies or material weaknesses in the design or operation of internal controls that could adversely affect the Company's ability to record, process, summarize and report financial data and any fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls.
6. Review and discuss quarterly reports from the independent auditor on all critical accounting policies and practices to be used; all alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments, and the treatment preferred by the independent auditor; and other material written communications between the independent auditor and management, such as any management letter or schedule of unadjusted differences.
7. 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, any major issues as to the adequacy of the Company's internal controls and any special steps adopted in light of material control deficiencies, and the adequacy of disclosures about changes in internal controls over financial reporting.
8. 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 report prior to the filing of the Company's Annual Report on Form 10-K.
9. Review and discuss with management the procedures undertaken in connection with the certifications by the Chief Executive Officer and Chief Financial Officer in the Company's periodic reports, including their evaluation of the Company's disclosure controls and procedures and internal controls.
10. Discuss with management and the independent auditor the effect of regulatory and accounting initiatives as well as off-balance sheet structures (if any) on the Company's financial statements.

Responsibilities for Oversight of Independent Auditor

1. Possess sole responsibility for the appointment, retention, termination, compensation, evaluation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial re-

porting) (subject, if applicable, to shareholder ratification), who shall report directly to the Committee.

2. Review the proposed scope and plan for the audit of the consolidated financial statements.
3. Review the conduct and results of the audit of the consolidated financial statements and comments thereon from the independent auditor, including any audit problems, difficulties or disagreements with management and management's response.
4. Review the independent auditor's letter reporting the status of internal controls and other matters the independent auditor considers appropriate and obtain management's response and corrective action plan, if necessary.
5. Obtain and review a report from the independent auditor at least annually detailing: the independent auditor's internal quality-control review or peer review, including any material issues raised by the most recent such review; 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; any steps taken to deal with any such issues; and all relationships between the independent auditor and the Company.
6. Before the engagement of an independent auditor and at least annually thereafter, actively engage in a dialogue with the independent auditor, and review written communications from the independent auditor, regarding the relationships between the auditor and the Company that, in the auditor's professional judgment, may reasonably be thought to bear on its independence and affirm in writing to the Committee that the auditor is independent.
7. Evaluate the qualifications, performance and independence of the independent auditor, including considering whether the 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; and present the Committee's conclusions with respect to the independent auditor to the Board.
8. Pre-approve all audit, internal control-related and permitted non-audit services (including the range of fees and terms thereof) to be performed for the Company by the independent auditor, subject to the *de minimis* exceptions for non-audit services described in Section 10A(i)(1)(B) of the Exchange Act that are approved by the Committee prior to the completion of the audit; provided, however, that the Committee may delegate pre-approval authority to committees of one or more of its independent members, who must then provide a report to the full Committee at its next scheduled meeting, and that when pre-approving non-audit services by the independent auditor, the Committee shall consider whether their provision is consistent with maintaining the independent auditor's independence; and review and discuss with the independent auditor any 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.

9. Establish policies for the Company's hiring of employees or former employees of the independent auditor who participated in any capacity in the audit of the Company's financial statements to ensure the independent auditor's independence under the SEC rules.
10. At least annually, discuss with the independent auditor, out of the presence of management if deemed appropriate, any problems or difficulties encountered in the course of the audit work, any restrictions on the scope of activities or access to requested information, and any significant disagreements with management.

Responsibilities for Risk Management and Oversight of Internal Audit

1. Review and discuss with management the Company's major risk exposures and the results of the annual corporate-wide risk assessment, the related corporate guidelines and policies for risk assessment and risk management, and the commitment of internal audit resources, and review and approve derivatives transactions or an appropriate policy with respect thereto.
2. Discuss with the independent auditor and management the internal audit department responsibilities, budget and staffing.
3. Review the appointment and replacement of the senior internal audit executive.
4. Review internal audit results and management's response.

Committee Self-evaluation Responsibilities

1. Review and reassess the adequacy of this Charter annually and recommend any proposed changes to the Board for its approval.
2. Annually review the Committee's own performance.

Compliance Matters and Other Responsibilities

1. Conduct any investigation that the Committee deems appropriate, with full access to all of the Company's records, facilities, personnel and outside advisors, and retain outside counsel, auditors and other consultants as it deems appropriate to advise the Committee for that purpose or others.
2. Establish procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or audit matters, and the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.
3. Report regularly to the full Board on all matters charged to the responsibility of the Committee.
4. Periodically obtain and review reports from management regarding the status of compliance with applicable legal requirements and the Company Code of Business Ethics.

5. Review and approve or ratify all insider and related-party transactions in accordance with the Company's Policy and Procedure Governing Related Party Transactions.

Adopted as of August 1, 2017