

SASB REFERENCE TABLE

The Sustainability Accounting Standards Board (SASB) is an independent, private-sector standards-setting organization dedicated to enhancing the efficiency of the capital markets by fostering high-quality disclosure of material sustainability information that meets investor needs. This table references the issues which SASB has identified as financially and/or operationally material for Food Retailers and Distributors as of Version 2018-10.

This is UNFI's fourth year reporting against the SASB framework. While we cannot yet report on all accounting and activity metrics in this framework, we are using it as a roadmap for future disclosure and continue our efforts to evolve and improve our disclosure. Whenever possible, we have indicated where these gaps are in the "Data/Response" column for context and transparency.

TABLE 1. SUSTAINABILITY DISCLOSURE TOPICS & ACCOUNTING METRICS

TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Fleet Fuel Management						
Fleet Fuel Management	FB-FR-110a.1	Fleet fuel consumed	Quantitative	Gigajoules (GJ)	<p>3,070,225 GJ</p> <p>In FY2023, the company saw a 0.6% improvement in fuel efficiency from FY2022. UNFI seeks to achieve greater fuel efficiency through the analysis of a shipment's density, as well as the distance it travels. To reduce the overall fleet fuel consumed in FY2023 and drive transportation efficiency, UNFI continued to phase out older trucks, upgrade equipment, deploy route and stop optimization, consolidate deliveries into full truckloads whenever possible, and train drivers on UNFI's No-Idle policy.</p> <p>UNFI tracks expenses for relevant fuel types, including diesel (clear and dyed), compressed natural gas, and electricity, for fleet vehicles owned or operated by UNFI (or those used for certain dedicated third-party logistics).</p>	Energy Efficiency, pg. 29-30
Fleet Fuel Management	FB-FR-110a.1	Percentage renewable	Quantitative	Percentage (%)	<p>Unavailable</p> <p>The company does not currently track whether fuel is renewable, as defined by the U.S. Renewable Fuel Standard (U.S. 40 CFR 80.1401).</p>	Energy Efficiency, pg. 29-30
Air Emissions from Refrigeration						
Air Emissions from Refrigeration	FB-FR-110b.1	Gross global Scope 1 emissions from refrigerants	Quantitative	Metric tons (t) CO ₂ -e	<p>62,079 metric tons CO₂e</p> <p>Consistent with UNFI's broader greenhouse gas (GHG) emissions accounting, the above represents FY2022 data, which is undergoing third-party verification to a limited level of assurance – FY2023 emissions data is not yet available for reporting. Certain refrigerants, such as HCFC-22/R-22, are not currently counted in our GHG inventory.</p>	Energy Efficiency, pg. 21-22

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Air Emissions from Refrigeration	FB-FT-110b.2	Percentage of refrigerants consumed with zero ozone-depleting potential	Quantitative	Percentage (%)	<p>Unavailable</p> <p>UNFI is unable to provide this information at this time. To improve data visibility on refrigerant emissions, the company will consider consolidated refrigeration management in the future beyond retail location refrigerant stocks, which were UNFI's sole proxy in years' past.</p>	Energy Efficiency, pg. 21-22
Air Emissions from Refrigeration	FB-FT-110b.3	Average refrigerant emissions rate	Quantitative	Percentage (%)	<p>Unavailable</p> <p>UNFI is unable to provide this information at this time. UNFI recognizes the risk and volatility of refrigerant stocks, including but not limited to the high global warming potential of certain refrigerants and the risk that poses to UNFI's emission reduction strategy. UNFI plans to improve data visibility into refrigerant emissions as a key risk mitigation strategy.</p>	Energy Efficiency, pg. 21-22
Energy Efficiency						
Energy Management	FB-FR-130a.1	(1) Operational energy consumed	Quantitative	Gigajoules (GJ)	<p>2,596,173 GJ</p> <p>UNFI's total energy consumption decreased by 1.5% from FY2022. Please note that operational energy includes retail and distribution center locations, and excludes energy sources from diesel-stationary, number 2 fuel oil, propane, solar generation, and other green power.</p> <p>The greatest reduction in energy consumption in the future will come from facility tune-ups and on-site renewable generation, and electrification, including electric vehicles, electric refrigerated trailers, and electric material handling equipment. The company is evaluating opportunities to reduce energy consumed by these sources.</p> <p>To better serve the needs of our stakeholders, we also report energy consumption in MWh.</p>	Energy Efficiency, pg. 21-22

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Energy Management	FB-FR-130a.1	(2) percentage grid electricity	Quantitative	Percentage (%)	74%	Energy Efficiency, pg. 21-22
Energy Management	FB-FR-130a.1	(3) percentage renewable	Quantitative	Percentage (%)	27% This metric reflects U.S. retail and distribution center electricity usage only, not full operational energy. In FY2023, UNFI completed the installation of a roof-mounted solar array on a New Jersey distribution center, the largest solar array UNFI has completed to date. UNFI anticipates starting another solar project on a California distribution center in FY2024. The company also executed the purchase of renewable energy certificates (RECs) to account for the remaining gaps in its own in-house production as it explores additional plans for solar development. This purchase of RECs helped UNFI achieve its stated renewable electricity target.	Energy Efficiency, pg. 21-22
Food Waste Management						
Food Waste Management	FB-FR-150a.1	Amount of food waste generated	Quantitative	Metric tons	53,110.16 metric tons This amount reflects food waste generated in distribution centers only. Some of the most impactful efforts to reduce the generation of food waste in FY2023 included completing the rollout of a temperature monitoring system across all distribution centers and instituting a reverse logistics disposition reporting (RLDR) system that classifies the flow of material streams and provides actionable end-of-life insights. Additionally, UNFI continues to seek to donate unsellable, edible food to local food banks or for use as animal feed. The RLDR system also led to significant enhancements in UNFI's waste tracking in FY2023, resulting in more consistent and comparable data on food waste and reuse across facilities. To accurately reflect these updates, the company adjusted the baseline year of its food waste reduction target from FY2020 to FY2022. The FY2022 baseline also reflects an adjustment in previously reported data, which resulted from clarifications made in the accounting of food waste diversions through the implementation of RLDR. UNFI generated 46,058.08 metric tons of food waste in FY2022, which was previously reported as 40,285.96 metric tons.	Waste Reduction, pg. 37-38

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Food Waste Management	FB-FR-150a.1	Percentage diverted from the waste stream	Quantitative	Percentage (% of total)	<p>84%</p> <p>This amount reflects food waste diverted at the distribution centers level through compost, digester, animal feed, rendering, donations, and salvage. Due to improved waste reduction strategies, the percentage of FY2023 food waste diverted from landfill has increased from FY2022. The company's approach to food waste diversion starts with source reduction to mitigate the generation of waste, followed by salvage programs through which products can be distributed at discounted rates, donation programs for unsellable yet usable product, and as a last resort, food waste recycling through composting, animal feed, rendering, or anaerobic digestors before sending it to landfill.</p> <p>Now that the RLDR system has been rolled out to all distribution centers, we have a much clearer picture of waste generated and diverted.</p>	Waste Reduction, pg. 35-36
Data Security						
Data Security	FB-FR-230a.1	(1) Number of data breaches	Quantitative	Number (#)	<p>Unavailable</p> <p>Publicly disclosed separately, as required.</p>	n/a
Data Security	FB-FR-230a.1	(2) percentage involving personally identifiable information (PII)	Quantitative	Percentage (%)	<p>Unavailable</p> <p>Publicly disclosed separately, as required.</p>	n/a
Data Security	FB-FR-230a.1	(3) number of customers affected	Quantitative	Number (#)	<p>Unavailable</p> <p>Publicly disclosed separately, as required.</p>	n/a

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Data Security	FB-FR-230a.2	Description of approach to identifying and addressing data security risks	Discussion and Analysis	n/a	<p>The Cybersecurity team is led by a Chief Information Security Officer (CISO), who reports to the General Counsel. The primary function is to manage risk to acceptable levels against the ongoing and growing threat of cyber-attacks and disruption. The program is based on the NIST framework utilizing developed policies and standards.</p> <p>Cybersecurity program management utilizes an Executive Steering Committee that meets quarterly to review current strategy, emerging risks, and program direction. The Cyber Security team has developed a set of monthly dashboards that continuously mature to provide a quantitative view of the organization's cyber risk posture.</p> <p>The key functional areas under the direction of the CISO include:</p> <ul style="list-style-type: none"> • Policy and Standards (provides the foundational guidance for the program based on NIST framework) • Compliance (controls management with specific focus on PCI (Payment Card Industry) and SOX) • Assessments (continuously monitors risk-based internal and external risk of significant areas) • Reporting (provides actionable intelligence on areas of risk and remediation progress) • Governance (oversees cyber security design for IT projects and initiatives, as well as third party reviews and assessments) • Cyber Response (provides 24-7 monitoring and response for organization cyber security posture) • Threat Intelligence (monitors actionable techniques, tactics, and procedures of global cyber threats in real-time) 	More information can be found on pg. 16-17 of UNFI's FY23 Form 10-K.
Food Safety						
Food Safety	FB-FR-250a.1	High-risk food safety violation rate	Quantitative	Rate	<p>Unavailable</p> <p>UNFI does not publicly provide this information. UNFI's Food Safety & Quality Assurance leaders in each region are responsible for managing food safety practices and completing internal risk assessments at least once per year to identify and remedy any gaps in compliance. In FY2023, the company standardized its visibility of refrigerated assets through automated systems, standardized its recall process across all businesses, and piloted updated pest and sanitation programs.</p>	Customer Health & Safety, pg. 27-28
Food Safety	FB-FR-250a.2	(1) number of recalls	Quantitative	Number (#)	<p>Unavailable</p> <p>The company continues to drive a food safety culture within the organization and with its suppliers.</p>	Customer Health & Safety, pg. 27-28

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TOPIC	CODE	ACCOUNTING/ ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Food Safety	FB-FR-250a.2	(2) number of units recalled	Quantitative	Number (#)	Unavailable The company continues to drive a food safety culture within the organization and with its suppliers.	Customer Health & Safety, pg. 27-28
Food Safety	FB-FR-250a.2	(3) percentage of units recalled that are private-label products	Quantitative	Percentage (%)	Unavailable The company continues to drive a food safety culture within the organization and with its suppliers.	Customer Health & Safety, pg. 27-28
Product Health & Nutrition						
Product Health & Nutrition	FB-FR-260a.1	Revenue from products labeled and/or marketed to promote health and nutrition attributes	Quantitative	Reporting currency (USD)	Unavailable UNFI does not have a standardized way of reporting this activity at this time.	Customer Health & Safety, pg. 33-34
Product Health & Nutrition	FB-FR-260a.2	Discussion of the process to identify and manage products and ingredients related to nutritional and health concerns among consumers	Discussion and Analysis	n/a	UNFI follows the standards of the Codex Alimentarius (CODEX), Federal Food, Drug & Cosmetic Act (FFDCA), and other relevant agencies in the development of its products and labels. In FY2023, UNFI continued its alignment with and use of the Nielsen 'Clean Label' definition and attributes, which are measured across five levels: Conventional, Free From, Clean, Simple, and Sustainable. This alignment helps UNFI discuss and market its offerings more accurately to increase customer education on products' health and nutritional value. Across its Brands+ portfolio, suppliers are Global Food Safety Initiative (GFSI) certified and its packages bear several types of certifications, including: USDA Organic, Non-GMO Project Verified, Gluten Free Certified, Certified Vegan, and Kosher.	Customer Health & Safety, pg. 33-34
Product Labeling & Marketing						
Product Labeling & Marketing	FB-FR-270a.1	Number of incidents of non-compliance with industry or regulatory labeling and/ or marketing codes	Quantitative	Number (#)	Unavailable UNFI does not publicly provide this information.	n/a
Product Labeling & Marketing	FB-FR-270a.2	Total amount of monetary losses as a result of legal proceedings associated with marketing and/or labeling practices	Quantitative	Reporting currency (USD)	Unavailable UNFI does not publicly provide this information.	n/a

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TOPIC	CODE	ACCOUNTING/ ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Product Labeling & Marketing	FB-FR-270a.3	Revenue from products labeled as (1) containing genetically modified organisms (GMOs)	Quantitative	Reporting currency (USD)	Unavailable UNFI does not have information on products labeled as GMO.	Customer Health & Safety, pg. 33-34
Product Labeling & Marketing	FB-FR-270a.3	Revenue from products labeled as (2) non-GMO	Quantitative	Reporting currency (USD)	\$4,782,679,420	Customer Health & Safety, pg. 33-34
Labor Practices						
Labor Practices	FB-FR-310a.1	(1) Average hourly wage	Quantitative	Reporting currency (USD)	UNFI does not publicly disclose this information. UNFI's median associate total compensation was \$56,223.	Associate Safety & Well-Being, pg. 23-24
Labor Practices	FB-FR-310a.1	(2) percentage of in-store and distribution center employees earning minimum wage, by region	Quantitative	Percentage (%)	UNFI does not publicly disclose this information.	Associate Safety & Well-Being, pg. 23-24
Labor Practices	FB-FT-310a.2	Percentage of active workforce covered under collective bargaining agreements	Quantitative	Percentage (%)	36% of associates are covered by collective bargaining agreements	Associate Safety & Well-Being, pg. 27-28
Labor Practices	FB-FR-310.3	(1) Number of work stoppages	Quantitative	Number (#)	0	Associate Safety & Well-Being, pg. 27-28
Labor Practices	FB-FR-310.3	(2) total days idle	Quantitative	Number (#)	0	Associate Safety & Well-Being, pg. 27-28
Labor Practices	FB-FR-310a.4	Total amount of monetary losses as a result of legal proceedings associated with: (1) labor law violations and (2) employment discrimination	Quantitative	Reporting currency (USD)	UNFI monetary losses as a result of legal proceedings associated with labor law violations and employment discrimination were not material in FY2023.	n/a

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Management of Environmental & Social Impacts in the Supply Chain						
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.1	Revenue from products third-party certified to environmental or social sustainability sourcing standard	Quantitative	Reporting currency (USD)	<p>Unavailable in aggregate.</p> <p>UNFI relies on supplier-provided information and third-party certifications to evaluate its environmental and social sourcing standards. As many products may contain one or more environmental or social sustainability certifications, total revenue of certified products with at least one standard cannot be provided at this time.</p>	Customer Health & Safety, pg. 33-34
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.2	Percentage of revenue from (1) eggs that originated from a cage-free environment	Quantitative	Percentage (%)	<p>>18% of revenue from the sale of eggs was generated from eggs that originated from a cage-free environment or better</p> <p>UNFI included sales of eggs originating from cage-free, free range, and pasture raised environments in the above calculation. Aligned with UNFI's formalized animal welfare position statement, the company is in the process of enhancing its tracking of products sold in accordance with higher welfare standards.</p>	Responsible Procurement, pg. 15-16
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.2	Percentage of revenue from (2) pork produced without the use of gestation crates	Quantitative	Percentage (%)	<p><4% of revenue from the sale of pork was generated from pork produced without the use of gestation crates</p> <p>The above figure was derived based on sales (USD) not weight (lbs). Aligned with UNFI's formalized animal welfare position statement, the company is in the process of enhancing its tracking of products sold in accordance with higher welfare standards.</p>	Responsible Procurement, pg. 15-16

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TOPIC	CODE	ACCOUNTING/ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Management of Environmental & Social Impacts in the Supply Chain	FB-FR-430a.3	Discussion of strategy to manage environmental and social risks within the supply chain, including animal welfare	Discussion and Analysis	n/a	<p>Environmental Compliance UNFI complies with local, state, and federal regulations regarding social and environmental protection. It meets set standards and invites independent audits of its systems, when appropriate. UNFI recognizes that if its systems are mismanaged, such as those for safe labor, waste and stormwater management, and food quality standards then it could pose significant risk to people and communities.</p> <p>Supplier & Vendor Code of Conduct UNFI distributes a Supplier & Vendor Code of Conduct to its supply chain partners that encompasses conducting business with integrity, labor and worker rights, safety and security, and environmental protection. In FY2023, UNFI's Ethics & Compliance team published an updated Supplier & Vendor Code of Conduct to more closely align with its corporate impact strategy, leverage its partnerships to help facilitate supplier action, and reflect updated position statements and policies. The updated Code is integrated into standard supplier agreements.</p> <p>Animal Welfare All living things on this planet deserve to be treated with dignity and respect. In FY2023, UNFI developed and formalized a position statement and action plan for animal welfare standards in its supply chain. The company's action plan supports supplier education on credible third-party standards and increased visibility for products with higher welfare standards. The position statement is now part of the company's Supplier & Vendor Code of Conduct.</p> <p>Deforestation UNFI has committed to zero deforestation across high-risk commodities such as beef and palm by 2025. In FY2023, the company published a deforestation policy that issues guidance for procuring at-risk commodities and has issued a number of resources through the UNFI Climate Action Hub to support suppliers in their own deforestation commitments. The deforestation policy is now part of the company's Supplier & Vendor Code of Conduct. Additionally in FY2023, UNFI became an affiliate member of the Roundtable on Sustainable Palm Oil (RSPO) and started preparation for its first CDP Forests disclosure.</p>	Ethics & Compliance, pg. 7-8 Responsible Procurement, pg. 15-16

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TABLE 2. ACTIVITY METRICS						
TOPIC	CODE	ACCOUNTING/ ACTIVITY METRIC	CATEGORY	UNIT OF MEASURE	DATA/RESPONSE	RELATED REFERENCE(S)
Activity	FB-FR-000.A	NUMBER OF (1) RETAIL LOCATIONS	Quantitative	Number (#)	110 Corporate and Franchised Retail Locations	At a Glance, pg. 3-4
Activity	FB-FR-000.A	NUMBER OF (2) DISTRIBUTION CENTERS	Quantitative	Number (#)	55 Distribution Centers	At a Glance, pg. 3-4; A full list of properties can be found on pg. 23 of UNFI's FY23 10-K.
Activity	FB-FR-000.B	TOTAL AREA OF (1) RETAIL SPACE	Quantitative	Square meters (m2)	~470,675 sq. meters	At a Glance, pg. 3-4
Activity	FB-FR-000.B	TOTAL AREA OF (2) DISTRIBUTION CENTERS	Quantitative	Square meters (m2)	~2,796,010 sq. meters In FY2023, UNFI adjusted its methodology for calculating the floor area of its distribution centers/warehouses to account for immaterial differences from the methodology used for other public reporting.	At a Glance, pg. 3-4
Activity	FB-FR-000.C	NUMBER OF VEHICLES IN COMMERCIAL FLEET	Quantitative	Number (#)	2,197	At a Glance, pg. 3-4
Activity	FB-FR-000.D	TON MILES TRAVELLED	Quantitative	Ton miles	678,564,128 ton miles To better serve the needs of our stakeholders, UNFI also reports tonne kilometers as the intensity metric for its fleet Climate Action goal and validated science-based target.	Energy Efficiency, pg. 29-30

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CAUTIONARY NOTE REGARDING FORWARD-LOOKING STATEMENTS

Statements in this report that are not historical facts are “forward-looking statements” that involve risks and uncertainties and are based on current expectations and management estimates; actual results may differ materially. Examples of these statements include, but are not limited to, statements regarding our long-term ESG goals and plans for various ESG initiatives. In some cases, you can identify these statements by forward-looking words such as “anticipate,” “believe,” “could,” “estimate,” “expect,” “intend,” “may,” “plan,” “seek,” “should,” “will,” and “would,” or similar words. The risks and uncertainties which could impact these statements are described in the Company’s filings under the Securities Exchange Act of 1934, as amended, including its annual report on Form 10-K for the year ended July 29, 2023 filed with the Securities and Exchange Commission (the “SEC”) on September 26, 2023 and other filings the Company makes with the SEC, and include, but are not limited to, our dependence on principal customers; the relatively low margins of our business, which are sensitive to inflationary and deflationary pressures and intense competition, including as a result of the continuing consolidation of retailers and the growth of consumer choices for grocery and consumable purchases; our ability to realize the anticipated benefits of our transformation initiatives; changes in relationships with our suppliers; our ability to operate, and rely on third parties to operate, reliable and secure technology systems; labor and other workforce shortages and challenges; the addition or loss of significant customers or material changes to our relationships with these customers; our ability to realize anticipated benefits of our acquisitions; our ability to continue to grow sales, including of our higher margin natural and organic foods and non-food products, and to manage that growth; our ability to maintain sufficient volume in our wholesale segment to support our operating infrastructure; the impact and duration of any pandemics or disease outbreaks; our ability to access additional capital; increases in healthcare, pension and other costs under our and multiemployer benefit plans; the potential for additional asset impairment charges; our sensitivity to general economic conditions including inflation, changes in disposable income levels and consumer purchasing habits; our ability to timely and successfully deploy our warehouse management system throughout our distribution centers and our transportation management system across the Company and to achieve efficiencies and cost savings from these efforts; the potential for disruptions in our supply chain or our distribution capabilities from circumstances beyond our control, including due to lack of long-term contracts, severe weather, labor shortages or work stoppages or otherwise; moderated supplier promotional activity, including decreased forward buying opportunities; union-organizing activities that could cause labor relations difficulties and increased costs; our ability to maintain food quality and safety; and volatility in fuel costs. Any forward-looking statements are made pursuant to the Private Securities Litigation Reform Act of 1995 and, as such, speak only as of the date made. You should not place undue reliance on any forward-looking statements.