



Policy No: 1.02 Effective Date: 12/2018 Revision Date: N/A Last Reviewed: 12/2018	Request for Exemptions, Deviations, and Revisions from Finance Policies	Applies To: <input checked="" type="checkbox"/> Stores <input checked="" type="checkbox"/> Support Office <input checked="" type="checkbox"/> Distribution Centers Page 1 of 1
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Policy Owner: Robyn Arnell Brenden, Vice President, Controller (RobynArnellBrenden@sprouts.com)

Sprouts' continuing objective is to maintain a standard application of finance, treasury, tax and accounting principles and practices throughout the Company to result in consistent composition of the financial statements and schedules provided to management and to shareholders. As such, deviations from Finance Policies are to be kept at a minimum. Accordingly, formal authorization is to be obtained in advance from the Vice President, Controller (or designee) for a deviation or exemption from Finance Policies.

If it is determined that compliance with a specific policy is not applicable, would be detrimental to operations, or would otherwise impose undue hardship, permission for a deviation or exemption may be requested by completing a Finance Policy Deviation Form and obtaining the appropriate approvals.

The request for a new deviation or exemption may be submitted at any point throughout the year. Initial approval of a deviation or exemption is obtained from the Department Vice President or Regional Director and final approval is obtained from the Vice President, Controller (or designee). Upon agreement by all parties, the approved request for deviation will be returned to the original requestor, and the Financial Reporting team will log the deviation and corresponding approval date. All existing deviations or exemptions must be re-approved annually by the end of Period 2 to remain valid for the subsequent year; up to the end of Period 2 all existing deviations and exceptions are to be considered still valid. The Financial Reporting team is responsible for tracking annual renewal status.

If annual re-approval is not obtained, the deviation or exemption is no longer valid.

If a request for deviation or exemption is not approved, it is the responsibility of the Department Vice President or Regional Director to ensure the existing policy is implemented.

Requests for revisions to Finance Policies must be submitted to the Director of Accounting. The Director of Accounting will review the proposed changes and present the revisions to the Vice President, Controller for review and approval. The current policy must be adhered to until such revisions are approved and posted on the Vine.

Related Document(s)

1.02.1 Finance Policy Deviation Form