



GNC HOLDINGS, INC. AUDIT COMMITTEE CHARTER

I. Purpose

The purpose of the Audit Committee (the "Committee") of the Board of Directors (the "Board") of GNC Holdings, Inc. (the "Company") is to assist the Board in its oversight of (i) the integrity of the Company's financial statements and internal controls; (ii) the Company's compliance with legal and regulatory requirements; (iii) the performance, qualifications and independence of any registered public accounting firm engaged by the Company; and (iv) the performance of the Company's internal audit function and independent registered public accounting firm. In particular, the Committee shall:

- serve as an independent party to monitor the Company's audit process, financial reporting processes and internal control system;
- discuss the audit conducted by the Company's independent auditor; and
- provide an open avenue of communication among the Company's independent auditor, management and the Board.

While the Committee has the responsibilities and powers set forth in this charter of the Committee (this "Charter"), it is not the duty of the Committee to plan or conduct audits or to determine that the Company's financial statements and disclosures are complete and accurate, fairly present the information shown or are in accordance with generally accepted accounting principles ("GAAP") and applicable rules and regulations. These are the responsibilities of management and the Company's independent auditor. Nor is it the duty of the Committee to conduct investigations or to assure compliance with any law, regulation or rule of the New York Stock Exchange (the "NYSE"), or the Company's Corporate Governance Guidelines or Code of Business Conduct and Ethics.

Each member of the Audit Committee shall be entitled to rely on (i) the integrity of those persons and organizations within and outside the Company that provide financial and other information to the Audit Committee and (ii) the accuracy and completeness of such information provided to the Audit Committee by such persons or organizations, absent actual knowledge to the contrary (which shall be promptly reported to the Board).

II. Membership

The Committee shall consist of three or more directors. Each member of the Committee shall be a member of the Board and shall, in the determination of the Board, (a) meet the independence, expertise and other requirements established by the NYSE and (b) meet the independence, expertise and other requirements of Section 10A of the Securities Exchange Act of 1934, as

amended (the “Exchange Act”), and the rules and regulations of the Securities and Exchange Commission (the “SEC”). At least one member of the Committee shall be an “audit committee financial expert” as defined in Item 407(d)(5)(ii) of Regulation S-K. A person who satisfies this definition of “audit committee financial expert” will also be presumed to have accounting or related financial management expertise. If a Committee member simultaneously serves on the audit committees of more than two other public companies, the Board shall determine whether such simultaneous service would impair such member’s ability to effectively serve on the Committee, and the Company must disclose such determination on its website or in its annual proxy statement.

The members of the Committee shall be appointed and replaced by the Board based on the recommendation of the Nominating and Corporate Governance Committee of the Board. The members of the Committee shall serve for such terms as the Board may determine or until their earlier resignation, removal or death. Unless the chairperson of the Committee (the “Chairperson”) is appointed by the Board, the members of the Committee may designate the Chairperson by majority vote of the Committee.

Subject to the limitations described herein with regard to the Company’s independent auditor, the Committee may form and delegate authority to subcommittees to the extent the Committee deems necessary or appropriate.

III. Meetings

The Committee shall meet at such times and with such frequency as the Committee shall determine as appropriate to discharge its responsibilities, but not less frequently than quarterly. Special meetings may be convened as the Committee deems necessary or appropriate. The Committee shall meet separately, periodically, with the Company’s management (including the chief financial officer and chief accounting officer), the Company’s internal auditors (or other personnel responsible for the internal audit function) and the Company’s independent auditor to assist in carrying out its duties and responsibilities. The Committee may ask members of management or others to attend a meeting of the Committee (or to meet with any member of, or advisors to, the Committee) and provide pertinent information as necessary or desirable. However, the Committee shall meet regularly without such individuals present. The Committee may adopt such other procedures as it deems appropriate and necessary to carry out its duties and responsibilities. The Committee shall report regularly to the Board and from time to time, as requested by the Board or as the Committee deems appropriate.

The Company shall provide for appropriate funding, as determined by the Committee, for payment of: (i) compensation to any 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; (ii) compensation to any independent counsel or other advisors employed by the Committee; and (iii) ordinary administrative expenses of the Committee that are necessary or appropriate in carrying out its duties.

IV. Responsibilities and Duties

The Committee shall have the following responsibilities and duties:

Appointment and Oversight of the Company's Relationship with Outside Auditors

1. The Committee shall be responsible for the appointment (which, with respect to the Company's independent auditor, shall be subject to ratification by the Company's stockholders), compensation, retention, termination and oversight of the work of any registered public accounting firm engaged by the Company (including resolution of disagreements between management and the Company's 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. Each such registered public accounting firm shall report directly to the Committee.
2. The Committee shall, to the extent required by any law, regulation or NYSE rule, approve in advance all audit and non-audit engagements, including compensation to be paid, permitted under Section 10A(h) of the Exchange Act of the Company's independent auditor or any other registered public accounting firms and may establish policies and procedures for the Committee's pre-approval of permitted services by the Company's independent auditors or other registered public accounting firms on an on-going basis. The Committee may delegate to a subcommittee the authority to approve the performance of audit and permitted non-audit services by the Company's independent auditor or any other registered public accounting firms. Any decision by a subcommittee shall be presented to the full Committee at its next scheduled meeting. In the event the Committee or any subcommittee approves any non-audit services by the Company's independent auditor, such approval shall be disclosed in periodic reports required by Section 13(a) of the Exchange Act. The pre-approval requirement is not applicable with respect to the provision of non-audit services by the Company's outside auditors where (i) such services were not recognized by the Company at the time of the engagement to be non-audit services, (ii) the aggregate amount of all such non-audit services provided to the Company constitutes not more than 5% of the total amount paid by the Company to the Company's independent auditor during the fiscal year in which the non-audit services are provided and (iii) such services are promptly brought to the attention of the Committee and approved prior to the completion of the audit by the Committee or a subcommittee.
3. The Committee shall, at least annually, obtain and review a report from the Company's independent auditor describing (i) the firm's internal quality-control procedures and (ii) 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 regarding one or more independent audits carried out by the firm and any steps taken to address any such issues.
4. The Committee shall, at least annually, in order to assess the independence of the Company's independent auditor, obtain and review a formal written statement from the auditor delineating all relationships between the auditor and its related entities and the Company and its related entities. The Committee shall require the auditor to confirm that the report in all respects satisfies the requirements of Public Company Accounting Oversight Board Ethics and Independence Rule 3526. The Committee shall actively engage in a dialogue with the auditor with respect to any disclosed relationships or

services that may impact the objectivity and independence of the auditor, and evaluate, taking into account the opinions of management and the Company's internal auditor, the qualifications, performance and independence of the auditor, including considering whether the auditor's quality controls are adequate, the provision of any non-audit services is compatible with maintaining the auditor's independence and experience and qualifications of the lead partner of the independent audit team. In addition, the Committee shall consider when, in order to comply with Section 10A(j) of the Exchange Act and assure continuing auditor independence, to rotate the lead audit partner, the audit partner responsible for reviewing the audit or the independent auditor firm.

5. The Committee shall review the experience and qualifications of the senior management of the Company to ensure that none of them has a relationship with the Company's independent auditor that would compromise the auditor's independence or otherwise cause the Company or the Company's independent auditor to be in violation of Section 10A(l) of the Exchange Act or any other legal or regulatory requirement. The Committee shall set clear hiring policies for employees or former employees of the Company's independent auditor who participated in any capacity in any Company audit.

6. The Committee shall conduct a quarterly review of the fees paid to the outside auditor for all audit and permitted non-audit engagements of the Company's independent registered public accounting firm.

Oversight of Internal Audit Function

7. The Committee shall oversee and evaluate the performance of the Company's internal auditors (or other personnel responsible for the internal audit function).

8. The Committee shall review the appointment and replacement of the senior internal auditing executive or selection and retention of the person or entity to which the internal auditing function is out-sourced.

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

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

Oversight of the Audit and Financial Statements and Disclosure

11. The Committee shall oversee the Company's accounting and financial reporting processes and the audits of the Company's financial statements. In particular, the Committee shall review and discuss with the Company's independent auditor: (i) the auditor's responsibilities under generally accepted auditing standards, (ii) the scope and timing of the annual audit and (iii) the results, including significant findings, of the annual audit. The Committee shall obtain assurances from the Company's independent auditor that each audit of the Company's financial statements has complied with the requirements of Section 10A of the Exchange Act.

12. The Committee shall review and discuss with management and the Company's independent auditor any audit problems or difficulties and management's response to such problems or difficulties. The Committee shall regularly discuss with the Company's independent auditor the matters required to be disclosed by, or otherwise described in, Statement of Auditing Standards No. 114, including any difficulties the auditor encountered in the course of the audit work, any restrictions on the scope of the auditor's activities or on access to requested information and any significant disagreements with management.

13. The Committee shall review and discuss with management and the Company's independent auditor any report of the Company's independent auditor regarding (a) all critical accounting policies and practices to be used by the Company's independent auditor, (b) 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 Company's independent auditor, or (c) any other material written communications between the Company's independent auditor and management, including any management letters or schedules of unadjusted differences.

14. The Committee shall review and discuss with management and the Company's independent auditor: (i) major issues regarding accounting principles and financial statement presentations, including any significant changes in the Company's selection or application of accounting principles, (ii) analyses prepared by management and/or the Company's independent auditor 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; (iii) the effect of regulatory and accounting initiatives, as well as off-balance sheet structures, on the Company's financial statements; and (iv) the type and presentation of information to be included in earnings press releases (paying particular attention to any use of "pro forma" or "adjusted" or other "non-GAAP" information), as well as any financial information and earnings guidance provided to analysts and ratings agencies.

15. The Committee shall review and discuss with management and the Company's independent auditor the adequacy and effectiveness of the Company's internal control over financial reporting and disclosure controls and procedures, including (i) any significant deficiencies or material weaknesses in the design or operation of such controls and procedures, (ii) any fraud involving management or other associates who have a significant role in the Company's internal controls, and (iii) any significant changes in the Company's internal controls or other factors that could significantly affect internal controls subsequent to the date of the evaluation.

16. The Committee shall review the Company's annual audited financial statements, including any certification, report or opinion rendered by the Company's independent auditor, prior to their filing on Form 10-K, and quarterly financial statements prior to their filing on Form 10-Q, and other financial information (including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operation") to be included in such reports, and discuss the same with management and the Company's independent auditor. The Committee shall make

recommendations to the Board with respect to the inclusion of the annual audited financial statements in the Company's Annual Report on Form 10-K.

17. The Committee shall review and discuss with management any disclosures made by the Company's chief executive officer (the "CEO") and chief financial officer (the "CFO") (including their evaluation of the Company's disclosure controls and procedures and internal controls) and procedures taken in connection with the preparation of their certifications to be included in the Company's Annual Report on Form 10-K and Quarterly Reports on Form 10-Q.

18. The Committee shall review and discuss with management a draft of each earnings press release, as well as corporate practices with respect to (i) earnings press releases and (ii) financial information and earnings guidance, if any, provided to analysts and ratings agencies. Such discussions may be general in nature.

19. The Committee shall annually report to the Company's stockholders on certain auditing matters, as required by the rules and regulations of the SEC, as they may be amended from time to time. Such report will be included in the Company's annual proxy statement.

20. The Committee shall review legal and regulatory matters that may have a material impact on the Company's financial statements, and related compliance policies and programs. In particular, the Committee shall (i) discuss with management and the Company's independent auditor any correspondence with regulators or governmental agencies and any employee complaints or published reports which raise material issues regarding the Company's financial statements or accounting policies; (ii) discuss with the Company's chief legal officer (the "CLO") any legal matters that may have a material impact on the Company's financial statements, and (iii) assist the Board in monitoring the compliance by the Company with other legal and regulatory requirements.

21. The Committee shall review the annual report of management on the Company's internal control over financial reporting, and the attestation report from the Company's independent auditor with respect thereto, and recommend to the Board whether such reports should be included in the Company's Annual Report on Form 10-K.

Compliance Matters

22. The Committee shall discuss with management the Company's major risk exposures and the steps management has taken to monitor and control such exposures, including the guidelines and policies to govern the process by which risk assessment and risk management are undertaken. It is the responsibility of the CEO and senior management to assess and manage the Company's exposure to risk.

23. The Committee shall monitor the Company's compliance program, including compliance with the Company's Code of Business Conduct and Ethics and other compliance policies; and review and investigate any matters pertaining to the integrity of management, including conflicts of interest. In connection with such review, the

Committee may meet, as the Committee deems appropriate, with the CLO and other officers and employees of the Company.

24. The Committee shall establish and review periodically procedures for (i) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, (ii) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters, and (iii) responding to published reports that raise material issues regarding the Company's financial statements or accounting policies.

25. The Committee shall approve the Company's transactions with directors, executive officers, major stockholders and firms that employ directors, as well as any other related party transactions (as defined in Item 404 of SEC Regulation S-K), that are identified by the Company in a periodic review of such transactions.

Other Responsibilities

In addition to the foregoing, the Committee shall:

26. Have the authority to engage independent counsel and other advisors, as the Committee determines necessary or appropriate to carry out its duties and responsibilities and establish compensation and oversee the work of any outside counsel and other advisors.

27. Consider such other matters in relation to the financial affairs of the Company and its accounts, and in relation to the internal and external audits of the Company, as the Committee may, in its sole discretion, determine to be advisable.

28. Review and evaluate annually the Committee's own performance, including its effectiveness and compliance with this Charter.

29. Report regularly to the Board.

30. Review and reassess annually the adequacy of this Charter and recommend any proposed change to the Board for its approval.

The Committee may diverge from the specific activities outlined throughout this Charter as appropriate if circumstances or regulatory requirements change. In addition to these activities, the Committee may perform such other functions as necessary or appropriate under applicable laws, regulations, NYSE rules, the Company's certificate of incorporation and bylaws, and the resolutions and other directives of the Board.

V. General

This Charter is in all respects subject and subordinate to the Company's certificate of incorporation and bylaws, the resolutions of the Board and the applicable provisions of the

Delaware General Corporation Law. This Charter may be amended from time to time by the Board.

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