

**DOLE FOOD COMPANY, INC.**  
**AUDIT COMMITTEE PROCEDURES**  
**FOR**  
**HANDLING ACCOUNTING AND AUDITING COMPLAINTS AND CONCERNS**

As part of the commitment of Dole Food Company, Inc. (the “Company”) to ethical business conduct, the Company’s Board of Directors (the “Board”) has established the following procedures, on behalf of the Audit Committee (the “Audit Committee”) of the Board, in accordance with Section 10A(m)(4) of the Securities Exchange Act of 1934, as amended, and the rules and regulations promulgated thereunder, for the receipt, retention, and treatment of complaints and concerns regarding accounting, internal accounting controls and auditing matters pursuant to, and implementing the provisions of, the Company’s Code of Business Conduct. The Audit Committee shall have the authority to implement additional procedures relating to the matters provided for in this document.

**A. Reporting Complaints and Concerns**

Employees, investors, stakeholders and others may report complaints and concerns regarding accounting, internal accounting controls, and auditing matters by telephoning the Company’s toll-free hotline or by writing to the Audit Committee. Information about how to report complaints and concerns is posted on the Company’s website and included in the Company’s Code of Business Conduct and its annual proxy statement.

Complaints and concerns may be reported anonymously, although individuals are encouraged to provide their names to facilitate investigation and follow-up. To the extent legally permitted, all reports will be treated confidentially, and the identity of any reporting person will be kept confidential unless that person agrees otherwise.

**B. Audit Committee Oversight, Evaluation, and Investigation**

1. Individuals identified by management access the hotline to retrieve reports. Management also will review any reports submitted to the Audit Committee in writing.

2. Management promptly will evaluate each report to assess the nature, scope and impact of the reported complaint or concern.

3. In its discretion, management will communicate reports to the Audit Committee; provided, that reports covering the following matters (“significant matters”) will be communicated to the Chairman of the Audit Committee promptly, and in any event within three business days of receipt, and reported to the Audit Committee not later than its next regularly scheduled meeting:

- complaints regarding accounting, internal accounting controls, or auditing matters (*’34 Act §10A(m)(4)(A)*);

- fraud, whether or not material, that involves management or other employees who have a significant role in the Company's internal controls (*Annual and quarterly CEO/CFO Certifications to SEC*); and
- significant deficiencies or material weaknesses in the design or operation of the Company's internal control over financial reporting which are reasonably likely to adversely affect the Company's ability to record, process, summarize and report financial information (*Annual and quarterly CEO/CFO Certifications to SEC*).

4. The Audit Committee Chairman, or at the Chairman's election, the full Committee, will have oversight over the investigation of each significant matter.

5. The Audit Committee has the authority to engage outside counsel, forensic accountants, and other advisors to assist in the investigation of a report.

6. For all non-significant reports, management will be responsible for investigating complaints and concerns regarding accounting, internal accounting controls, and auditing matters, using such internal and external resources deemed necessary by management.

### **C. Recordkeeping**

Management will maintain a record of all reports received, including a transcription of all calls reported through the hotline, using a third party outside service. This record will include documentation of the disposition of each complaint and concern.

### **D. Non-Retaliation**

In accordance with applicable law and the Company's Code of Business Conduct, the Company has and will adhere to a strict policy that prohibits taking or threatening disciplinary or other retaliatory action, including discharge, demotion, suspension, harassment and any other discrimination, against any employee for reporting in good faith, or assisting in the investigation of, any complaint or concern regarding an accounting, internal accounting control, or auditing matter.