

## **DARDEN RESTAURANTS, INC.**

### **ACCOUNTING AND FINANCIAL REPORTING HOTLINE PROCEDURE**

Any team member of Darden Restaurants, Inc. or any of its subsidiaries (collectively, the “Company”) may submit a good faith complaint regarding accounting or financial reporting matters to Company management without fear of dismissal or retaliation of any kind. The Company is committed to compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices. The Audit Committee of the Company’s Board of Directors will oversee treatment of employee concerns in this area.

In order to facilitate the reporting of employee complaints, the Company’s Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding accounting, financial reporting, internal accounting controls, or auditing matters (“Accounting Matters”) and (2) the confidential, anonymous submission by employees of concerns regarding questionable Accounting Matters. Concerns not involving Accounting Matters may be reported in accordance to the “Raising Questions and Concerns” provision in the Company’s Code of Conduct.

#### **HOW TO SUBMIT CONCERNS ABOUT ACCOUNTING MATTERS**

- Employees may report concerns regarding Accounting Matters through the Alertline system offered by NAVEX Global, Inc., the outside third-party service engaged by the Company to handle submissions on a confidential and anonymous basis. You may submit a concern at any time, 24 hours a day, by either:

The Internet at: [Darden.Alertline.com](http://Darden.Alertline.com)

Or

Calling toll-free: 888-400-4515

#### **SCOPE OF MATTERS COVERED BY THESE PROCEDURES**

These procedures relate to employee complaints relating to any questionable accounting or financial reporting matters, including, without limitation, the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any Company financial statement;
- fraud or deliberate error in the recording and maintaining of the Company’s financial records;
- deficiencies in or noncompliance with the Company’s internal accounting controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the Company’s financial records, financial reports or audit reports; or
- deviation from full and fair reporting of the Company’s financial condition.

## **TREATMENT OF COMPLAINTS**

- Upon receiving a complaint, NAVEX Global will (i) forward the matter to the Ethics and Compliance team and Senior Vice President Internal Audit. The Ethics and Compliance team will escalate matters to the Chairman of the Company's Audit Committee and the Company's General Counsel on a completely anonymous basis, and (ii) when possible, if the sender has elected to provide a means, acknowledge receipt of the complaint to the sender.
- The General Counsel, in consultation with the Chair of the Audit Committee, will determine whether the complaint actually pertains to Accounting Matters.
- Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by the General Counsel, Senior Vice President Internal Audit or such other persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained at all times, and if further communication with the complainant is necessary to conduct an adequate review, such communication will be made through the NAVEX Global system. Complaints not relating to Accounting Matters will be handled through the Company's other procedures for addressing team member or guest concerns.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any team member in the terms and conditions of employment based upon any lawful actions of the employee in making a good faith complaint regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

## **REPORTING AND RETENTION OF COMPLAINTS AND INVESTIGATIONS**

The General Counsel will maintain a log of all complaints, tracking their receipt, investigation and resolution and prepare a periodic summary report for the Audit Committee. Copies of complaints and the log will be maintained in accordance with the Company's document retention policy.

Approved by Audit Committee of Board of Directors June 18, 2003  
Amended by the Audit Committee of the Board of Directors on December 13, 2007  
Revised May 4, 2011  
Revised June 20, 2018