

PROCEDURES FOR SUBMISSION AND HANDLING OF COMPLAINTS REGARDING COMPLIANCE MATTERS

The Audit Committee of the Board of Directors of The Hershey Company (the “Company”) has established the following procedures for confidential, anonymous submission of complaints by employees and for receipt, retention and treatment of complaints, from whatever source, received by the Company, regarding accounting, internal accounting controls or auditing matters (“Accounting Allegations”).

A. Sources of Information

Questions, concerns and complaints about conduct by Company personnel may be received by the Company through various sources, including the following:

1. Under the Company’s Code of Ethical Business Conduct (“Code”), employees may make reports (i) to their managers, (ii) by mail to the Ethical Business Practices Committee established under the Code, or (iii) by telephone, electronic communication or mail to the Concern Line. The Audit Committee has determined that the Concern Line is an appropriate vehicle for confidential anonymous submission of reports by employees of Accounting Allegations and other types of concerns.
2. The Company’s Disclosure Committee (“Disclosure Committee”), either as a group or through any individual member, may receive information, either in a Disclosure Committee meeting or otherwise.
3. The General Counsel may receive information from an attorney under the Policy on Reporting by Attorneys and Part 205 of the Securities and Exchange Commission’s regulations.
4. Any interested party, including stockholders and employees, may communicate with the Audit Committee or the independent members of the Board of Directors (“Independent Directors”), by telephone, e-mail or mail, by use of the telephone number, e-mail address or mailing address posted on the Company’s website.

B. Procedure

1. Any executive officer of the Company, member of the Disclosure Committee or member of the Ethical Business Practices Committee who receives a report shall forward it to the General Counsel or designee. The General Counsel (or designee) will also receive copies of items sent to the Audit Committee and Independent Directors.
2. The General Counsel shall, either directly or through a designee, categorize reports into reports of Accounting Allegations and such other categories as the General Counsel deems appropriate (collectively, “Other Allegations”). The

General Counsel (or designee) shall maintain a record of all reports along with their categorization and disposition, subject to Section E below.

3. The General Counsel shall notify the Audit Committee promptly of any Accounting Allegation and any Other Allegation if such Other Allegation is directed against an officer of the Company. The Audit Committee shall determine whether the Audit Committee or management should have responsibility for investigation, taking into account the considerations set forth in Section C below. Other Allegations not directed against officers of the Company shall be handled by the appropriate Company personnel (Human Resources, Internal Audit, etc.). If the General Counsel becomes aware of an Other Allegation that is reasonably likely to materially affect the Company, and the General Counsel reasonably believes that investigation will confirm the existence and magnitude of the violation, the Audit Committee will be notified promptly. The General Counsel will report to the Chair of the Audit Committee on a monthly basis all Other Allegations addressed to the Audit Committee and Independent Directors, and review with the Audit Committee twice a year all Other Allegations, including their status and conclusion. The General Counsel shall provide to the Chief Executive Officer a copy of any notice sent to the Audit Committee pursuant to this paragraph unless the Chief Executive Officer is the subject of the Accounting Allegation or Other Allegation, in which case the General Counsel shall not send a copy of such notice to the Chief Executive Officer.
 4. With respect to any Accounting Allegations and any Other Allegations Directed Against Company Officers:
 - a. if the Audit Committee determines that management should investigate, the Audit Committee will notify the General Counsel of that conclusion. Management shall thereafter promptly investigate, and the General Counsel shall report the results of the investigation to the Audit Committee. If management determines action is warranted after investigation, it shall provide status reports to the Audit Committee until such action has been completed. The Audit Committee may take over the investigation from management at any time, if it determines that management is not appropriately investigating, and may direct action other than that determined by management.
 - b. if the Audit Committee investigates, upon conclusion of its investigation, the Audit Committee shall determine whether action is warranted. Management shall be advised in writing of any action directed by the Audit Committee and shall provide status reports to the Audit Committee until such action has been completed.
- C. Considerations Relative To Whether the Audit Committee or Management Should Investigate

In determining whether management or the Audit Committee should investigate a report, the Audit Committee shall consider, among any other factors that are appropriate under the circumstances, the following:

1. Who is the alleged wrongdoer? If an executive officer, senior financial officer or other management official is alleged to have engaged in wrongdoing, that factor alone will militate in favor of the Audit Committee conducting the investigation.
2. How serious is the alleged wrongdoing? The more serious the alleged wrongdoing, the more appropriate that the Audit Committee should undertake the investigation. If the alleged wrongdoing would constitute a crime involving the integrity of the financial statements of the Company, that factor alone will militate in favor of the Audit Committee conducting the investigation.
3. How credible is the allegation of wrongdoing? The more credible the allegation, the more appropriate that the Audit Committee should undertake the investigation. In assessing credibility, the Audit Committee should consider all facts surrounding the allegation, including but not limited to whether similar allegations have been made in the press or by analysts.

D. Protection of Whistleblowers

Consistent with the policies of the Company, the Audit Committee shall not retaliate and shall not tolerate any retaliation by management or any other person or group, directly or indirectly, against anyone who, in good faith, makes an Accounting Allegation or Other Allegation, reports a retaliatory act or provides assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body in connection with the investigation of an Accounting Allegation or Other Allegation.

E. Records

The retention period for records relating to Accounting Allegations is seven years, or such other period as may be set forth from time to time in the Company's record retention policy. Employees are expected to comply with the record retention policy. Directors who receive records relating to Accounting Allegations may elect to send their records to the General Counsel for retention, and in so doing shall be deemed to be in full compliance with this procedure. Under no circumstances may any person destroy any record if prohibited from doing so by law, regardless of the record retention policy.