



WHISTLE BLOWER POLICY

BUSINESS AREA: LAW AND COMPLIANCE

PUBLICATION DATE: 08/09/2016

1.0 Policy Overview

1.1. In accordance with our Core Values and rules and regulations established by the Securities and Exchange Commission and the New York Stock Exchange, Tyson Foods, Inc. (the “Company”) has established this Whistle Blower Policy (this “Policy”) to define formal procedures for Team Members and other interested parties to **confidentially and anonymously** bring to the attention of the Audit Committee (as defined at 5.1.1) any material or significant concerns or complaints regarding accounting matters of the Company without fear of dismissal or retaliation of any kind.

2.0 Scope

- 2.1. In order to facilitate the reporting of such concerns and complaints, this Policy describes procedures for: (1) the receipt, retention, and treatment of information or complaints regarding accounting, internal accounting controls, or auditing matters including concerns regarding questionable or suspect accounting or auditing matters (collectively, “Accounting Matters”), and (2) the confidential, anonymous submission by Company Team Members and other interested parties of concerns regarding Accounting Matters.
- 2.2. The procedures set forth in this Policy apply to all Company Team Members and other interested parties and relate to concerns or complaints regarding any Accounting Matters including, without limitation, the following:
- 2.2.1 Fraud (as defined at 5.1.3) or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
 - 2.2.2 Fraud or deliberate error in the recording and maintaining of financial records of the Company;
 - 2.2.3 Deficiencies in or noncompliance with the Company’s internal accounting controls;
 - 2.2.4 Misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
 - 2.2.5 Deviation from full and fair reporting of the Company’s financial condition.

3.0 Statement of Policy

3.1. Team Members and other interested parties may submit information or a complaint regarding Accounting Matters on a confidential and anonymous basis

by using one of the following reporting mechanisms (all are accessible 24 hours a day, seven days a week and can accommodate multiple languages):

- 1) Phone: Tyson Help Line at 1-888-301-7304;
- 2) Internet: Tyson Web Line at tysonintegrity.eaweblines.com;
- 3) Email: helpline@tyson.com; or
- 4) Mail: Tyson Foods, Inc.
Compliance Officer (CP006)
2200 West Don Tyson Parkway
Springdale, AR 72762

- 3.2. Information or complaints relating to Accounting Matters will be reviewed, under Audit Committee direction and oversight, by the Chief Financial Officer, General Counsel, Compliance Officer (as defined at 5.1.2) or such other persons as the Audit Committee determines to be appropriate. The Compliance Officer, engaging members of his or her staff, will (i) collect all material or significant concerns or complaints, (ii) determine whether the concern or complaint actually pertains to Accounting Matters (a “Relevant Complaint”), and (iii) when appropriate, acknowledge receipt of the concern or complaint to the submitter.
- 3.3. Priority reporting will be provided to the Audit Committee Chairperson, if the Compliance Officer determines that a Relevant Complaint presents credible evidence of (i) a material violation of any applicable securities law, (ii) a material breach of fiduciary duty arising under any applicable law, (iii) a similar material violation of any applicable law; or (iv) other matters the Compliance Officer deems necessary to warrant immediate involvement of the Audit Committee.

4.0 Responsibilities

- 4.1. Team Members are strongly encouraged to report any Accounting Matters to the management of the Company. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any Team Member based upon any lawful actions of a Team Member with respect to good faith reporting of information or complaints regarding Accounting Matters or participating or assisting in any proceeding relating to alleged mail fraud, wire fraud, bank fraud, securities fraud, violation(s) of SEC rules and regulations, or violation(s) of federal law relating to fraud against shareholders.
- 4.2. The Company’s Ethics and Compliance Department will maintain a log of all Relevant Complaints made to the Ethics and Compliance Department (via the Company’s various reporting mechanisms), tracking their receipt, investigation and resolution and will prepare a quarterly summary report of Relevant Complaints for the Audit Committee. The Audit Committee has the authority to review, investigate, resolve, and request additional details of any Relevant Complaint; additionally, the Audit Committee (or any of its members) may request a copy of any of the preceding quarterly summary reports (maintained in accordance with the Company’s Record Retention and Disposal Policy) and will be provided full access to the log of Relevant Complaints.

- 4.3. The Audit Committee is committed to providing prompt and appropriate corrective action as warranted in the judgment of the Audit Committee regarding Relevant Complaints. When possible and when determined appropriate by the Audit Committee, notice of corrective action(s) taken will be given to the person who submitted the underlying information or complaint.

5.0 Additional Policy Information

5.1. Definitions

- 5.1.1 Audit Committee – governing body formed by the Company's Board of Directors to assist the Board in fulfilling its responsibilities by regular review of the Company's financial reporting, audit and accounting processes.
- 5.1.2 Compliance Officer – designated senior Company officer with overall responsibility for the effectiveness of the Company's Ethics and Compliance Program.
- 5.1.3 Fraud – an intentional act that results in a material misstatement in financial statements that are the subject of an audit.

5.2. Related Documents

- 5.2.1 [Company's Core Values](#)
- 5.2.2 [Code of Conduct](#)
- 5.2.3 [Record Retention and Disposal Policy](#)