

INTRICON CORPORATION

AUDIT COMMITTEE PRE-APPROVAL POLICY

1. Statement of Principles

The Audit Committee must pre-approve the audit and non-audit services performed by the independent auditor in order to assure that the provision of such services does not impair the auditor's independence. Before the Company or any of its subsidiaries engages the independent auditor to render a service, the engagement must be either:

- (1) specifically approved by the Audit Committee; or
- (2) entered into pursuant to this Pre-Approval Policy.

The appendices to this Pre-Approval Policy describe in detail the particular audit, audit-related, tax and other services that have the pre-approval of the Audit Committee pursuant to this Pre-Approval Policy. The term of any pre-approval is 12 months from the date of pre-approval, unless the Audit Committee specifically provides for a different period. The Audit Committee shall periodically revise the list of pre-approved services.

2. Delegation

The Audit Committee elects to delegate pre-approval authority to the Chairperson of the Audit Committee to approve any one or more individual audit or permitted non-audit services for which estimated fees do not exceed \$25,000 per project as well as adjustments to any estimated pre-approval fee thresholds up to \$25,000 for any individual service. Any services that would exceed such limits should be pre-approved by the full Audit Committee. The Chairperson shall report any pre-approval granted to the Audit Committee at its next scheduled meeting. The Audit Committee may not delegate to management the Audit Committee's responsibilities to pre-approve services performed by the independent auditor.

3. Audit Services

The Audit Committee must specifically pre-approve the terms of the annual audit services engagement. The Audit Committee shall approve, if necessary, any changes in terms resulting from changes in audit scope, Company structure or other matters.

In addition to the annual audit services engagement approved by the Audit Committee, the Audit Committee may grant pre-approval for other audit services, which are those services that only the independent auditor reasonably can provide. The Audit Committee has pre-approved the audit services listed in Appendix A. All other audit services not listed in Appendix A must be specifically pre-approved by the Audit Committee or its designee in accordance with this policy.

4. Audit-Related Services

Audit-related services, including internal control-related services, are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and/or the Company's internal control over financial reporting and that are traditionally performed by the independent auditor. The Audit Committee believes that the provision of audit-related services does not impair the independence of the auditor, and has pre-approved the audit-related services listed in Appendix B. All other audit-related services not listed in Appendix B must be specifically pre-approved by the Audit Committee or its designee in accordance with this policy.

5. Tax Services

The Audit Committee believes that the independent auditor can provide tax services to the Company, such as tax compliance, tax planning and tax advice, without impairing the auditor's independence. However, the Audit Committee shall scrutinize carefully the retention of the independent auditor in connection with any tax-related transaction initially recommended by the independent auditor. The Audit Committee has pre-approved the tax services listed in Appendix C. All tax services not listed in Appendix C must be specifically pre-approved by the Audit Committee or its designee in accordance with this policy.

6. Other Services

The Audit Committee may grant pre-approval to those permissible non-audit services classified as other services that it believes would not impair the independence of the auditor and are consistent with the SEC's rules on auditor independence, including those that are routine and recurring services. The Audit Committee has pre-approved the other services listed in Appendix D. Permissible other services not listed in Appendix D must be specifically pre-approved by the Audit Committee or its designee in accordance with this policy.

A list of the Securities and Exchange Commission's (SEC) prohibited non-audit services is attached to this Pre-Approval Policy as Appendix E. The rules of the SEC and the Public Company Accounting Oversight Board (PCAOB) and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of the prohibitions.

7. Pre-Approval Fee Levels

The Audit Committee may consider the amount or range of estimated fees as a factor in determining whether a proposed service would impair the auditor's independence. Where the Audit Committee has approved an estimated fee for a service, the pre-approval applies to all services described in the approval. However, in the event the invoice in respect of any such service is in excess of the estimated amount or range, the Audit Committee must approve such excess amount prior to payment of the invoice. The Audit Committee expects that any requests to pay invoices in excess of the estimated amounts will include an explanation as to the reason for the overage. The Company's independent auditor will be informed of this policy.

8. Procedures

The Audit Committee will annually review the services that are expected to be provided by the independent auditor and establish pre-approval fee levels for each category of services to be provided. With respect to each proposed pre-approval service, the independent auditor must provide the Audit Committee with detailed back-up documentation regarding the specific services to be provided.

Requests or applications to provide services that require separate approval by the Audit Committee or its designee in accordance with this policy shall be submitted to the Audit Committee by both the independent auditor and the Chief Financial Officer, and must include a joint statement as to whether, in their view, the request or application is consistent with the SEC's and the PCAOB's rules on auditor independence.

9. Reporting

The Chief Financial Officer or Controller shall periodically report to the Audit Committee the services performed by the independent auditor and the associated fees for the services. In addition, they will provide a report of the fees for services provided by the independent auditor for the current and prior fiscal year for inclusion in the Company's proxy statement.

Appendix A

Pre-Approved Audit Services for Fiscal Year _____

Dated: _____, _____

Service	
Statutory audits or financial audits for subsidiaries or affiliates of the Company, including: <ul style="list-style-type: none"> • audit of financial statements that are filed with the SEC • quarterly reviews • statutory audits 	Total Pre-Approved Annual Fees for Pre-Approved Audit Services: _____
Services associated with SEC registration statements, periodic reports and other documents filed with the SEC or other documents issued in connection with securities offerings, including: <ul style="list-style-type: none"> • comfort letters • consents • review of registration statements • section 404 attestations • assistance in responding to SEC comment letters 	
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, PCAOB, FASB, or other regulatory or standard setting bodies (Note: Under SEC rules, some consultations may be "audit-related" services rather than "audit" services), including accounting research for completed transactions	
Such other services as the SEC may, from time to time, deem to constitute audit services	

Appendix B

Pre-Approved Audit Related Services for Fiscal Year _____

Dated: _____, _____

Service*	Total Pre-Approved Annual Fees for Pre-Approved Audit-Related Services: <hr style="width: 20%; margin: 10px auto;"/>
Due diligence services pertaining to potential business acquisitions/dispositions	
Financial statement audits of employee benefit plans	
Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters	
Internal control reviews and advising on internal control enhancements and whether they are satisfactory	
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, PCAOB, FASB, or other regulatory or standard setting bodies (Note: Under SEC rules, some consultations may be "audit" services rather than "audit-related" services), including accounting research for completed transactions	
Attest services not required by statute or regulation	
Closing balance sheet audits pertaining to dispositions	
Audit work in connection with liquidations and contract terminations; legal entity dissolution/restructuring assistance; and inventory audits	
Access to and attendance of the independent auditing firms' webcasts and continuing education seminars	
Web-based accounting research system that features proprietary accounting guidance, including authoritative accounting and regulatory literature.	

* As to all non- audit internal control services to be provided to the Company, the independent auditor must: (1) describe in writing to the Audit Committee the scope of the proposed non-audit internal control service; (2) discuss with the Audit Committee any potential

effects on the independent auditor's independence that could be caused by the independent auditor's performance of the proposed non-audit internal control service; and (3) document the substance of such discussions with the Audit Committee.

Appendix C

Pre-Approved Tax Services for Fiscal Year _____

Dated: _____, _____

Service*	Total Pre-Approved Annual Fees for Pre-Approved Tax Services: _____
U.S. federal, state and local tax planning and advice	
U.S. federal, state and local tax compliance	
International tax planning and advice	
International tax compliance	
Review of U.S. federal, state and local and international income, franchise and other tax returns	
Licensing or purchase of income tax preparation software from the independent auditor, provided that the functionality is limited to preparation of tax returns	
Assistance with tax audits and appeals before the IRS and similar state, local and foreign agencies. Tax only valuation services, including transfer pricing and cost segregation studies. Tax advice and assistance regarding statutory, regulatory or administrative developments	

* As to all Tax Services for the Company, the independent auditor must: (1) describe in writing to the Audit Committee the scope of the proposed Tax Service, the proposed fee structure for the engagement and any agreement between the independent auditor and the Company and its affiliates relating to the proposed Tax Service; (2) describe in writing to the Audit Committee any compensation arrangement or other agreement, such as a referral agreement, a referral fee or fee-sharing arrangement, between the independent auditor or any of its affiliates and any person (other than the Company and its affiliates) with respect to the promoting, marketing or recommending of any transaction covered by the Tax Service; (3) discuss with the Audit Committee any potential effects of the proposed Tax Services on the independent auditor's independence; and (4) document the substance of such discussions with the Audit Committee.

Appendix D

Pre-Approved Other Services for Fiscal Year _____

Dated: _____, _____

<p><u>Service</u></p> <p>All Other Services approved by the Chairman of the Audit Committee pursuant to Section 2 of this policy, provided that the independent auditor complies with any applicable rules and requirements of this Policy to document the services to the Audit Committee and to discuss such services with the Audit Committee (and in each case excluding prohibited services described in Appendix E).</p>	<p style="text-align: center;">Total Pre-Approved Annual Fees for Other Services: \$25,000 per project</p>
---	---

Appendix E

Prohibited Non-Audit Services

- Bookkeeping or other services related to the accounting records or financial statements of the Company
- Financial information systems design and implementation
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports
- Actuarial services
- Internal audit outsourcing services
- Management functions
- Human resources
- Broker-dealer, investment adviser or investment banking services
- Legal services
- Expert services unrelated to the audit
- Any services entailing a contingent fee or commission (not including fees awarded by a bankruptcy court when the audit client is in bankruptcy)
- Tax services to an officer of the audit client whose role is in a financial reporting oversight capacity (regardless of whether the audit client or the officer pays the fee for the services)
- Planning or opining on the tax consequences of a “listed,” i.e., tax avoidance, transaction
- Planning or opining on the tax consequences of a “confidential” transaction, i.e., where tax advice is given under restriction of confidentiality (regardless of the fee to be paid)
- Planning or opining on a transaction that is based on an “aggressive interpretation” of tax laws and regulations, if the transaction was recommended by the audit firm and a significant purpose of which is tax avoidance unless the proposed tax treatment is at least more likely than not to be allowed under current tax laws