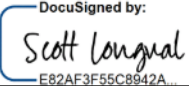
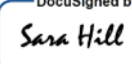





**TITLE: WHISTLEBLOWER POLICY**

EXECUTIVE OWNER(S) OF DOCUMENT	
CEO/President	Chief Human Resource Officer

DOCUMENT APPROVERS		
CEO/President	Signature  <small>DocuSigned by: E82AF3F55C8942A...</small>	Date 2/17/2021
Chief Human Resource Officer	Signature  <small>DocuSigned by: 764C545653AE410...</small>	Date 2/16/2021
Chief Financial Officer	Signature  <small>DocuSigned by: 0FEED5F624EF48C...</small>	Date 2/17/2021

CHANGE HISTORY		
Revision	Description of Change	Approval Date
E	New Format	30OCT2014
F	Email Change	28DEC2017
G	Compliance Changes	19JUN2020
H	Format change and WB phone number and address change	17FEB2021

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**SCOPE**

The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

**REFERENCE DOCUMENTS**

Reference Description	Reference Number
NA	NA

**DEFINITIONS**

N/A

**POLICY**

- A. Employee Whistleblower Policy for Accounting & Auditing Matters
  - a) Any employee of Intricon Corporation or any subsidiary (collectively, the “Company”) may submit a good faith complaint regarding accounting, internal accounting controls or auditing matters to management of the Company without fear of dismissal or retaliation of any kind.
  - b) The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.
  - c) The Company’s Audit Committee will oversee treatment of employee concerns in this area.
  - d) In order to facilitate the reporting of employee complaints, the Company’s Audit Committee has established procedures for:
    - i) the receipt, retention, and treatment of complaints regarding accounting, internal accounting controls, or auditing matters (“Accounting Matters”) and
    - ii) the confidential, anonymous submission by employees of concerns regarding questionable accounting or auditing matters.

**B. Employee Complaints**

- a) Employees with concerns regarding Accounting Matters may report their concerns to the Chairman of the Audit Committee of the Company's Board of Directors.
- b) Employees may forward complaints on a confidential or anonymous basis to the Chairman of the Audit Committee via the following methods:
  - i) Telephone hotline – 1-651-604-9583, or
  - ii) Email – [nagiordano7@gmail.com](mailto:nagiordano7@gmail.com), or
  - iii) Regular mail: c/o Blank Rome LLP  
Attention: Francis E. Dehel  
One Logan Square  
130 18th Street  
Philadelphia, PA 19103
- c) Any complaint must be factual rather than speculative or conclusory and must contain the following specific information:
  - i) the alleged event, including the date and location of such event, or issue that is the subject of the complaint;
  - ii) the name of each person involved; and
  - iii) any additional information, documentation, or other evidence available to support the complaint.
- d) However, employees should refrain:
  - i) obtaining evidence to which they do not have a right of access; and
  - ii) conducting their own investigative activities.

**C. Scope of Complaints**

- a) These procedures relate to employee complaints relating to any questionable accounting or auditing matters, including, without limitation, the following:
  - i) fraud or deliberate error in the preparation, evaluation, review, or audit of any financial statement of the Company.
  - ii) fraud or deliberate error in the recording and maintaining of financial records of the Company.
  - iii) deficiencies in or noncompliance with the Company's internal accounting controls.
  - iv) 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
  - v) deviation from full and fair reporting of the Company's financial condition.

**D. Treatment of Complaints**

- a) Upon receipt of a complaint, the Chairman of the Audit Committee will
  - i) determine whether the complaint actually pertains to Accounting Matters and
  - ii) when possible, acknowledge receipt of the complaint to the sender.
- b) Complaints relating to Accounting Matters will be reviewed under Audit Committee direction and as the Chairman of the Audit Committee determines to be appropriate.
- c) Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- d) Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

- e) The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.
- E. Reporting & Retention of Complaints & Investigations
- a) The Chairman of the Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee.
  - b) Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

**ADDENDA**

N/A