



Corporate Document

POLICY NO. 50-0003  
 REVISION LEVEL J  
 EFFECTIVE DATE 4/13/2021

**TITLE: WHISTLEBLOWER POLICY**

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

DOCUMENT APPROVERS		
CEO/President	Signature <small>DocuSigned by:</small> <i>Scott Longual</i>	Date 4/8/2021
Chief Human Resource Officer	Signature <small>E82AF3F55C8942A... DocuSigned by:</small> <i>Sara Hill</i>	Date 4/8/2021
Chief Financial Officer	Signature <small>764C545653AE410... DocuSigned by:</small> <i>Ellen Sipta</i>	Date 4/13/2021

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
J	Update contact information for submitting complaints in section B.	4/13/2021



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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 and 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 and Auditing Matters”) and
    - ii) the confidential, anonymous submission by employees of concerns regarding questionable Accounting and Auditing Matters.



## B. Employee Complaints

- a) Employees with concerns regarding Accounting and Auditing Matters may report their concerns to the Chairperson of the Audit Committee of the Company's Board of Directors.
- b) The Company has engaged an independent company, Red Flag Reporting (RFR), to provide a hotline for reporting Accounting and Auditing Matters concerns. Employees may forward complaints on a confidential or anonymous basis to the Chairperson of the Audit Committee via any of the following methods:
  - i) Visit [www.RedFlagReporting.com/Intricon](http://www.RedFlagReporting.com/Intricon) and follow the directions
  - ii) Telephone hotline – 1-888-760-8995
  - iii) Fax to 330-572-8146
  - iv) Email to [redflag@redflagreporting.com](mailto:redflag@redflagreporting.com), or
  - v) Regular mail: Red Flag Reporting  
PO Box 4230  
Akron, OH 44321
- c) **Be sure to be detail oriented, provide our organization's name and indicate if you wish to remain anonymous or not.** Any complaint must be factual rather than speculative or conclusory and must contain the following specific information:
  - i) A description of 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 from:
  - 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 concerning any questionable Accounting and 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) misrepresentations or false statements to or by a senior officer, a member of the accounting staff 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 and results of operations.

## D. Treatment of Complaints

- a) Upon receipt of a complaint, the Chairperson of the Audit Committee will
  - i) determine whether the complaint actually pertains to Accounting and Auditing Matters and
  - ii) when possible, acknowledge receipt of the complaint to the sender.
- b) Complaints relating to Accounting and Auditing Matters will be reviewed under Audit Committee direction and as the Chairperson of the Audit Committee determines to be



appropriate. Complaints not relating to Accounting and Auditing Matters will be referred to the appropriate person at the Company.

- 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 other 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 and Auditing Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

**E. Reporting and Retention of Complaints and Investigations**

- a) The Chairperson of the Audit Committee will cause a record of all complaints, investigations and resolutions to be maintained. The Chairperson shall prepare a periodic summary report thereof for the Audit Committee.
- b) A copy of such records will be maintained in accordance with the Company's document retention policy.

**ADDENDA**

N/A