



Corporate Document

POLICY NO.

50-0003




REVISION LEVEL

K

EFFECTIVE DATE

TITLE: WHISTLEBLOWER POLICY

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

DOCUMENT APPROVERS		
CEO/President	<p>DocuSigned by:</p> <p><i>Scott Longval</i></p> <p> Signer Name: Scott Longval Signing Reason: I approve this document Signing Time: May 11, 2023 10:09:54 AM CDT</p> <p>Signature</p> <p>0DEED0CE49494CC69D6B37D8AE4B4FC9</p>	May 11, 2023
Chief Human Resource Officer	<p>DocuSigned by:</p> <p><i>Sara Hill</i></p> <p> Signer Name: Sara Hill Signing Reason: I approve this document Signing Time: May 11, 2023 10:50:38 AM CDT</p> <p>Signature</p> <p>5764C545653AE4103A7B692F6711A39DA</p>	May 11, 2023
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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.	13APR2021
K	Policy updates related to becoming private company instead of public	May 11, 2023



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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 Board of Directors will oversee treatment of employee concerns in this area.
- d) In order to facilitate the reporting of employee complaints, the Company’s Board 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 Chair of the Company's Board of Directors.
- b) Employees may forward complaints on a confidential or anonymous basis via the following methods (be sure to be detail oriented, provide our organization's name, and indicate if you wish to be anonymous or not):
 - i) Visit www.RedFlagReporting.com/Intricon
 - ii) Telephone hotline – 1-888-760-8995, or
 - iii) Fax to 330-572-8146
 - iv) Email to redflag@redflagreporting.com, or
 - v) Regular mail: Red Flag Reporting
PO Box 4230
Akron, OH 44321
- 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 Chair of the Board 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 Board direction and as the Chair of the Board determines to be appropriate.
- c) Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.



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- d) Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Board of Directors.
- 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) All whistleblower complaints filed through the reporting system (www.RedFlagReporting.com/Intricon), investigation actions and resolutions will be maintained and filed in accordance with the Company's document retention policy.

ADDENDA

N/A