



RF INDUSTRIES, LTD.

Procedures for the Receipt, Retention and Treatment of Complaints re Accounting Matters

Revised December 2021

These constitute the procedures established by the Audit Committee of RF Industries, Ltd. (the “Company”) for the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters, and the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters. These procedures are intended to comply with the requirements of Section 301 of the Sarbanes-Oxley Act and the listing standards of the NASDAQ SmallCap Market.

Scope of Matters Covered by These Procedures

The procedures outlined in this policy relate to concerns or complaints relating to any accounting, internal accounting controls, or auditing matters (“Accounting Matter”) including but limited to the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error in the recording and maintaining of financial records of the Company;
- Deficiencies in or noncompliance with the Company’s internal accounting controls;
- 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
- Deviation from full and fair reporting of the Company’s financial condition.

Submission of Complaints and Non-Retaliation Policy

All written complaints regarding Accounting Matters should be directed to the Chair of the Audit Committee, including anonymously, using any of the methods below under “Anonymous Submission.”

Any employee of the Company may submit a concern or complaint regarding Accounting Matters without fear of dismissal or retaliation of any kind. 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 an employee with respect to good faith reporting of concerns or complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act.



Anonymous Submission of Concerns or Complaints by Employees

Employees may forward concerns or complaints regarding Accounting Matters on a **confidential and anonymous** basis to the Chair of the Audit Committee as follows:

1. *Mail or drop box*

To send a written message to the Audit Committee, (a) mail the unsigned message to the Chair of the Audit Committee by regular mail, at Audit Committee Chair, c/o RF Industries, Ltd. . 7610 Miramar Road, San Diego, CA 92126; ; or submit it or have it submitted in the the Company drop box at the Company’s headquarters in San Diego

2. *E-mail*

To send an e-mail message to the Audit Committee Chair, send to Gerald Garland at garlandgt@yahoo.com. . Be advised that sending a message from your business computer may not necessarily protect your anonymity. If you wish to protect you anonymity, you may want to use of a non-identifiable e-mail address or the reporting vendor below.

3. *Independent Reporting Company*

The Company has contracted with an independent company to receive, retain and process complaints on auditing, accounting and internal control issues. To file a report, directors, officers and employees should provide client code “RFI” and do one of the following:

- Visit RedFlagReporting.com and click on “File a Report”
- Call 1-877-647-3335
- Text RFR to 234-231-9005
- You may also use the following (be sure to be detail oriented, provide our client code, and indicate if you wish to be anonymous our not):
 - Fax to 330-572-8146
 - Email to redflag@redflagreporting.com
 - Mail to RFR, P.O. Box 4230, Akron, Ohio 44321

Each submission should contain as much information about the concern or complaint as it is practicable to provide in order to allow the responsible parties to act on such information. This information could include, among other things, the names of the persons involved, a description of particular transaction(s) or specific fraud or misrepresentation, including applicable dates and dollar amounts, how the financial statements have been or could be impacted, the nature of the deficiency, and/or the particular accounting or auditing principle or practice involved.

Treatment of Complaints

- Upon receipt of a concern or complaint, the Chair of the Audit Committee will (i) determine whether the concern or complaint actually pertains to Accounting Matters and (ii) when possible, acknowledge receipt of the concern or complaint to the submitter.



- Concerns or complaints relating to Accounting Matters will be reviewed under Audit Committee direction and oversight by such persons as the Audit Committee determines to be appropriate. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
- When possible and when determined appropriate by the Audit Committee, notice of any corrective action taken will be given to the person who submitted the concern or complaint.

Reporting and Retention of Complaints and Investigations

The Corporate Secretary will maintain a log of all concerns or complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and the log will be maintained in accordance with the Company's document retention policy.

Amendment

The Audit Committee may revise or amend these procedures from time to time as necessary or appropriate.