



9.3 COMPLAINTS and CONCERNS REGARDING QUESTIONABLE ACCOUNTING or AUDITING MATTERS -- REVISED

- PURPOSE:** To provide a reporting vehicle for employees to initiate and follow should concerns arise about the integrity of the Company's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Company's financial statements.
- COVERAGE:** All Interphase employees, officers, directors, temporary employees, independent contractors, and consultants. Though this is a U.S. Policy, a modified version that complies with local labor laws is in place for employees who operate outside of the U.S.
- POLICY:** At the direction of the Audit Committee of the Board of Directors, it is the corporate policy of Interphase Corporation and its subsidiaries (collectively the "Company") to encourage its employees to bring to the attention of management any concerns regarding the integrity of the Company's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Company's financial statements. The Company's policy is that no employee shall be discharged, demoted, suspended, threatened, harassed or discriminated against in any manner as a result of them taking any lawful action with respect to the following:
- raising questions concerning the fair presentation of Company's financial statements;
 - providing information and otherwise assisting in investigations relating to violations of rules or regulations of the SEC, or fraud by the Company or against the Company's shareholders conducted by (A) a federal regulatory agency, (B) a member or committee of the United States Congress or (C) any officer or employee of the Company, any member or committee of the Board of Directors or any agent or representative acting on their behalf; or
 - filing, causing to be filed, testifying at, participating in or otherwise assisting a proceeding filed or about to be filed relating to allegations of violations of rules or regulations of the SEC, or fraud by the Company or against the Company's shareholders.

Unless local labor laws dictate otherwise, all employees, officers, directors, temporary employees, independent contractors, and consultants must sign an Acknowledgment Form at the time of hire or engagement, and annually thereafter, that they are aware of this policy and agree to abide by it.

GUIDELINES:**1. REPORTING**

Any employee who wishes to raise a concern regarding the integrity of the Company's internal financial controls or the accuracy or completeness of financial or other information used in or related to the Company's financial statements, violations of rules or regulations of the SEC, or who observes any questionable accounting or auditing practices or any irregularities related to the

Company's disclosure and reporting obligations, should report such complaint or observation as follows:

- Deliver, by regular mail, a written report (a "Report") of such concern or incident/observation to the Company's Audit Committee Chairman at 5930 Royal Lane, Suite E, PMB 382, Dallas, TX 75230. The employee submitting a Report should include, in the submission, their name and contact information (a telephone number at which he or she may be contacted, or email address) if the employee requests contact or if the Audit Committee determines that contact is appropriate. All Reports will be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. A Report may be submitted anonymously by the employee, however it is encouraged that employees put their names in the Report because appropriate follow-up questions and investigation may not be possible unless the source of the information is identified.
- Include in the Report a discussion of the following items: (i) a description of the matter or irregularity, (ii) the period of time during which the employee observed the matter or irregularity and (iii) any steps that the employee has taken to investigate the matter or irregularity, including reporting it to a supervisor and the supervisor's reaction.

Examples of reportable actions include, but are not limited to, any indication of fraud, misappropriation of Company resources, or substantial variation in the Company's financial reporting methodology from prior practice or from generally accepted accounting principles, and the falsification, concealment or inappropriate destruction of corporate or financial records.

Any employee filing a complaint must follow the procedures outlined above, be acting in good faith and have reasonable grounds for making such a claim. Any

allegation that proves to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

2. INVESTIGATION

Upon receiving and evaluating a Report, the Chairman of the Company's Audit Committee shall investigate the issues identified in the Report.

The Audit Committee Chairman may consult with the Chief Executive Officer, Chief Financial Officer, any other employee of the Company, outside legal counsel, independent auditors, and, as needed, the full Audit Committee, as a part of his investigation.

At the conclusion of the investigation, the Audit Committee Chairman shall prepare a written response to the Report for review and approval by the Audit Committee.

After the Audit Committee has reviewed and approved the response, the Audit Committee Chairman shall provide a copy of the response to the employee who made the Report, unless such Report was made anonymously, and will take any and all necessary management corrective action.

3. RETENTION & COMMUNICATION of COMPLAINTS & INVESTIGATIONS

The Audit Committee Chairman 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.

4. PUBLICATION of the POLICY

The Company shall place a copy of this Policy on-line in the Interphase Policy Guide, and all employees will be made aware of the policy.

REFERENCE DOCUMENTS:

- [Code of Business Conduct policy](#)
- [Acknowledgement of Receipt – Complaints and Concerns Regarding Questionable Accounting or Auditing Matters Policy](#)
- Complaints and Concerns Regarding Questionable Accounting or Auditing Matters Policy – French Version
- Acknowledgement of Receipt – Complaints and Concerns Regarding Questionable Accounting or Auditing Matters Policy – French Version