

## TWIN DISC, INCORPORATED

### CONTACTING THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS

Shareholders, employees and other interested parties may contact the Audit Committee of Twin Disc, Incorporated through its Confidential and Anonymous Financial Concern (“Whistleblower”) Hotline to report issues regarding accounting, internal accounting controls or auditing matters. These messages are anonymous and encrypted. Employees may submit good faith complaints without fear of dismissal or retaliation, due to the protection provided by Section 806 of the Sarbanes-Oxley Act.

The Whistleblower Hotline can be accessed directly via the internet at:

<https://www.openboard.info/twin/index.cfm>

or through the link provided at the Twin Disc, Incorporated public website at:

<http://ir.twindisc.com/corporate-governance.cfm>

or via phone at:

USA 866-352-1899

Using the Whistleblower Hotline, submissions may be completed anonymously via internet based message interface, e-mail or recorded voice message. The Hotline is available in three languages (English, French and Italian).

**Submissions.** When a submission is made to the Whistleblower Hotline, an access code is provided to the submitting party for obtaining updates. An e-mail notification will automatically be sent to the Internal Audit Director as well as to the members of the Board of Directors’ Audit Committee.

**Committee Investigation.** For each Hotline submission, the Company will conduct an investigation. A standing review committee, including the Internal Audit Director, will determine the appropriate investigation actions based on the nature of each submission. The committee will meet and report to the Audit Committee as needed, based on pending submissions and activity.

Note: Any particular member of the committee can be excluded from an investigation, and other personnel can be included, if necessary to ensure an independent and unbiased review, particularly in relation to any reports of accounting or financial misconduct.

**Actions and Resolution.** During any investigation, the Internal Audit Director is responsible for seeking input from and providing updates to the Audit Committee. All members of the Audit Committee have access to the Whistleblower Hotline website. As such, they have full visibility into the nature and status of all submissions and can access this information at any time. The Audit Committee will provide direction on issues as appropriate, at the discretion of the Chairperson. Updates will be provided to the submitting party via the access code. The Internal Audit Director will maintain a log and file of Whistleblower investigations and will ensure that adequate documentation is kept to demonstrate proper investigation and handling.