



**INTERNAL PROCEDURES OF THE AUDIT COMMITTEE
FOR COMPLAINTS RELATING TO FINANCIAL, ACCOUNTING AND AUDIT MATTERS**

The Audit Committee of Encision Inc. (the “Company”) has established internal procedures for the receipt, retention and handling of complaints or concerns relating to financial, accounting and audit matters to ensure appropriate and prompt investigation and response to issues raised under the Company’s Reporting and Accountability section contained in the Company’s Code of Ethics (the “Whistleblower Policy”). These internal procedures should be read in conjunction with the Whistleblower Policy.

1. The Audit Committee has established the following methods for receipt of complaints and concerns:

Violations or suspected violations may be reported directly to the Company or on a confidential or anonymous basis, by contacting the Company’s Chief Executive Officer by mail or email as follows:

John R. Serino
Chief Executive Officer
Encision Inc.
6797 Winchester Circle
Boulder, CO 80301 USA
Email: jserino@encision.com

While we prefer that persons identify themselves when reporting violations so that we may follow up with them as necessary, the Company has established independent means to report a violation or suspected violations with an independent member of the Encision Audit Committee. Through this source, you can report a violation or suspected violation by phone, e-mail or anonymously via mail.

Bruce L. Arfmann
Encision Audit Committee Chair
12285 W. 54th Drive
Arvada, CO 80002
303-422-5470
E-mail: arfie214@yahoo.com

In addition, concerns about violations of Encision’s Code of Ethics and other Company policies regarding the Company’s accounting and financial reporting policies and procedures may be reported to the Company’s Audit Committee which is comprised of independent directors. Reports may be made to:

Encision Audit Committee
Encision Inc.
6797 Winchester Circle
Boulder, CO 80301
Email: AuditComm@encision.com

2. The Audit Committee may designate one or more members of the Audit Committee to receive and respond to complaints and concerns in the first instance (the “Investigating Members”).
3. All communications received through the reporting methods will be directed to all Audit Committee Members who may then designate the Investigating Members to follow up on the reported complaint or concern.
4. The Investigating Members will determine whether the report falls within the scope of responsibility of the Audit Committee relating to financial and accounting matters. If the report is not within the scope of these procedures, the Investigating Members will inform any employee making the report (if known) to use other procedures of the Company to address the complaint or concern. The Investigating Members should also forward any report it determines is not covered by these procedures to the Company’s legal counsel.
5. The Investigating Members may consult with the Company’s legal counsel or independent legal counsel in their discretion to obtain advice regarding follow up on any complaint or concern.
6. The Investigating Members may request information from any source in connection with the investigation of a report. Company employees will be required to provide information as requested by the Investigating Members and will be informed of the Company’s policy against retaliation for participating in an investigation.
7. The Investigating Members may engage third parties (e.g., investigative staff, accounting firm, legal counsel) to assist with the investigation of any complaints or concerns raised under the Company’s Reporting and Accountability section, included in the Company’s Code of Ethics.
8. The Audit Committee shall determine the action to be taken in the event that the investigation of any complaint or concern indicates that corrective action is appropriate. The Investigating Members shall report to the Audit Committee at each regularly scheduled meeting regarding the reports received since the last meeting and the current status of any open reports. A special meeting of the Audit Committee may be called to discuss any report or to determine appropriate follow up action with respect to any report.
9. When feasible, the Investigating Members shall report back to any employee who has raised a complaint or concern (if known) regarding the results of the investigation and any corrective action taken, if providing such information will not interfere with the rights of other employees or with any ongoing criminal or civil investigation.

10. A confidential log shall be maintained by the Audit Committee of all complaints and concerns received under the Company's Complaint Procedures for Financial, Accounting and Audit Matters. The log shall include the substance of each complaint or concern, the date of its receipt, the source of the complaint or concern if known, a description of the findings of any investigation made in connection with the complaint or concern, and a description of any corrective action taken. All Audit Committee records (including all records of the Investigating Member) relating to any complaint or concern under the Company's Complaint Procedures for Financial, Accounting and Audit Matters shall be maintained confidentially by the Audit Committee for a period of at least seven years following the final disposition of the complaint or concern.

These procedures are intended to be general guidelines only. The Audit Committee may deviate from these guidelines in specific cases as it determines appropriate based on the facts and circumstances of any particular complaint or concern.