

CULP, INC.

COMPLAINT PROCEDURES FOR ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, OR AUDITING MATTERS

Culp, Inc. and all of its affiliates and subsidiary companies (collectively, “we,” “us,” “our” or the “Company”) are committed to achieving and maintaining compliance with all applicable laws and regulations. A strong compliance program enhances the long-term financial health of our Company and helps us to be a better corporate citizen.

Our Code of Business Conduct and Ethics (the “Code”), available via the “Governance” page of the Company’s corporate website (www.culp.com), sets forth the guiding principles that we expect each employee, director and officer to follow. The Code also sets forth procedures for reporting violations of the Code, or any other potential illegal or unethical behavior involving Culp. These reporting procedures require employees to report their concerns to their supervisor or to the Human Resources Department (or to the Audit Committee or General Counsel in the case of a director or executive officer).

The Sarbanes-Oxley Act of 2002 requires that the Audit Committee of each public company, such as Culp, establish separate procedures for reporting specific compliance matters regarding **accounting, internal accounting controls, or auditing matters** – referred to as “Accounting Matters” – as more fully set forth below.

The Audit Committee of the Board of Directors of Culp has adopted these complaint procedures for the receipt, retention, and treatment of complaints received by Culp either from employees or third parties regarding Accounting Matters. These complaint procedures provide for the confidential, anonymous submission of complaints or concerns by Culp employees regarding questionable accounting and auditing matters.

Reporting Procedures.

Employees and non-employees of Culp with concerns regarding Accounting Matters may report their good faith concerns to the Audit Committee of the Board of Directors of Culp, through the procedures described below. The individual or party making the complaint should provide sufficient information to allow the initiation of an investigation. Employees may submit complaints on a confidential or anonymous basis if they so desire.

In accordance with the rules of the Securities and Exchange Commission (the “SEC”), Culp employees can also submit complaints or concerns on a confidential and anonymous basis through an Accounting Matters Hotline and/or a web submission system, as described in greater detail below. If an employee does provide his or her name when submitting a complaint or concern, Culp will endeavor to protect the confidentiality of the reporting employee’s identity to the extent possible, consistent with its obligation to investigate the complaint or concern and the best interests of its stockholders. Vendors, customers, business partners and other parties external to Culp may also submit complaints or concerns; however, Culp is not obligated to keep complaints or concerns from non-employees confidential or to maintain the anonymity of non-

employees. Culp will make a good faith effort to keep such complaint or concern confidential if requested by the reporting person. Persons who contact the Accounting Matters Hotline or the web submission system have the option of remaining anonymous.

Complaints or concerns may be submitted in any of the following ways:

a) by mail:

Culp, Inc. Audit Committee Chairman
c/o Christopher Kemp PC, CPA
2602 Roaring Gap Church Road
Thurmond, NC 28683

b) through the Accounting Matters Hotline:

United States: (+1) 844 446 6114
China: 400 120 1842
Vietnam: +84 1900 3271
Haiti: Please use the Accounting Matters Hotline web submission system referenced immediately below

The Accounting Matters Hotline is available 24 hours a day, seven days a week.

When prompted for the “Organization Code” use 131199

c) through the Accounting Matters Hotline web submission system:

In writing by visiting Culp’s web submission system at
<https://culp.speakup.report/culp>

When prompted for the “Organization Code” use 131199

This policy provides a mechanism for Culp to be made aware of any alleged wrongdoings and address them as soon as possible. However, nothing in this policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement, regulatory, or administrative agencies may be made instead of, or in addition to, a report directly to Company through the Accounting Matters Hotline or any other reporting method specified in this policy.

Scope of Matters Covered by Procedures.

The procedures described above are for complaints relating to any questionable Accounting Matters, including the following:

- fraud or deliberate error in the preparation, evaluation, review or audit of any

financial statement of Culp;

- fraud or deliberate error in the recording and maintaining of financial records of Culp;
- deficiencies in or noncompliance with Culp'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 Culp; or
- deviation from the full and fair reporting of Culp's financial condition.

Treatment of Complaints.

Upon receipt of a complaint, the Chairman of Culp's Audit Committee will determine whether the complaint actually pertains to Accounting Matters (as defined above). The Chairman will promptly notify the Audit Committee of any material or significant complaints relating to Accounting Matters. The Chairman will notify the Audit Committee of any other complaints in a periodic summary provided to the Audit Committee (as discussed below).

Complaints relating to Accounting Matters will be reviewed, under Audit Committee direction and oversight, by the Internal Auditor or such other persons as the Audit Committee determines to be appropriate. The Audit Committee will monitor the investigation of complaints through its periodic review of a summary of the complaint log and through discussions with the Internal Auditor, and may engage outside counsel or other advisors in connection with any investigation of a complaint, as it deems necessary or advisable in accordance with its charter and this policy. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee. When appropriate, the Audit Committee may become directly involved in the investigation of complaints and the implementation of any corrective action taken in response thereto. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.

Culp will not discharge, demote, suspend, threaten, harass, discriminate or otherwise retaliate in any manner against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to the good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations.

Under the supervision of the Audit Committee, a log will be maintained of all complaints, tracking their receipt, investigation and resolution, and a periodic summary of the complaint log will be reviewed at meetings of the Audit Committee. Copies of complaints and records relating to the investigation of complaints will be retained by the Company for a minimum of five years from the date of filing with the SEC of financial statements reflecting the issues raised in the complaint or from the date of any other alleged violation of rules or regulations contained in the complaint.

Adopted as of June 15, 2004.
Revised as of March 11, 2026.