

***Amended and Restated***  
***Code of Ethics for Senior Financial Officers***

(amended and restated as of February 24, 2015)

*(This Code of Ethics is intended to supplement the  
Code of Conduct of RCM Technologies, Inc.  
by setting forth specific standards  
for senior financial officers in the performance  
of their duties.)*

RCM Technologies, Inc. (the “Company”) is committed to the highest standards of ethical business conduct. The Company provides this Code of Ethics (i.e. “Code”) as a set of guidelines pursuant to which the Company’s senior financial officers are to perform their duties. Employees subject to this Code include the Chief Executive Officer, Chief Financial Officer, SVP Finance & Operations, Controller and any person who performs a similar function (the “Senior Financial Officers”). However, the Company expects all of its employees who participate in the preparation of any part of the Company’s financial statements to adhere to these guidelines.

**The items set forth below are presented as guidelines for the Senior Financial Officers, but are, in fact, statements of mandatory conduct. It is also important to note that any waiver of, or amendment to, the requirements set forth in this Code will be subject to public disclosure.**

**Each Senior Financial Officer shall promptly bring to the attention of the Company’s Chief Financial Officer any information he or she may have concerning significant deficiencies in the design or operation of internal control over financial reporting. Information concerning any fraud, whether or not material, that involves management or other employees who have a significant role in the Company’s financial reporting, disclosure controls or internal control over financial reporting must be promptly brought to the attention of the Chief Financial Officer, unless the fraud involves the Chief Financial Officer or any person to whom the Chief Financial Officer reports, in which case the matter should be brought to the attention of the chair of the Company’s Audit Committee. The chair of the Audit Committee may be contacted directly at [directors@rcmt.com](mailto:directors@rcmt.com).**

**The Board of Directors of the Company (the “Board”) or a committee thereof shall determine, or designate appropriate persons to determine, appropriate actions to be taken in the event of violations of this Code by a Senior Financial Officer. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to this Code, and may include written notices to the individual involved that the Board as determined that there has been a violation, censure by the Board, demotion or re-assignment of the individual involved, suspension with or without pay or benefits (as**

**determined by the Board) and termination of the individual's employment. In determining what action is appropriate in a particular case, the Board or such designee shall take into account all relevant information, including the nature and severity of the violation, whether the violation was a single occurrence or repeated occurrences, whether the violation appears to have been intentional or inadvertent, whether the individual in question had been advised prior to the violation as to the proper course of action and whether or not the individual in question had committed other violations in the past.**

In order to adhere to this Code, a person must:

- Act in an ethical manner with honesty and integrity, avoiding violations of this Code, including actual or apparent conflicts of interest with the Company (or any subsidiary or other affiliate thereof) in personal and professional relationships.
- Avoid conflicts of interest, whether actual or apparent, with the Company (or any subsidiary or other affiliate thereof), and disclose any material transaction or relationship that could reasonably be expected to give rise to any actual or apparent conflict of interest.
- Provide the Company's other employees, consultants, and advisors with information that is accurate, complete, objective, timely and understandable.
- Record or participate in the recording of entries in the Company's books and records that are accurate to the best of his or her knowledge.
- Endeavor to ensure full, fair, timely, accurate and understandable disclosure in the Company's filings with and submissions to the Securities and Exchange Commission and in other public communications made by the Company.
- Comply with applicable rules and regulations of federal, state, provincial and local governments, and other appropriate private and public regulatory agencies.
- Make prompt internal reports of violations of this Code or any facts or circumstances that reasonably could be expected to give rise to a violation of this Code.
- Act in good faith, responsibly, and with due care, competence and diligence, without misrepresenting material facts or allowing his or her independent judgment to be subordinated.
- Respect the confidentiality of information acquired in the course of his or her work except where he or she has Company approval to disclose such information or where disclosure is otherwise legally mandated. Confidential information acquired in the course of his or her work will not be used for personal advantage.
- Share and maintain skills important and relevant to the Company's needs.
- Proactively promote ethical behavior among peers in his or her work environment.
- Achieve responsible use of and control over all assets and resources employed by or entrusted to them.