

# Amended and Restated Compliance Policy

(amended and restated as of February 24, 2015)

RCM takes allegations of improprieties very seriously. Any employee who believes that he or she has knowledge of or is concerned about the Company's accounting practices, its adherence to financial policies and procedures, or its compliance with the Sarbanes-Oxley Act should immediately bring the matter to the attention of the Director of Human Resources of RCM or the Chair of the RCM Technologies Audit Committee.

Further, any member of Management who receives such a complaint or who has reason to believe that improprieties might be occurring must immediately report it directly to the Director of Human Resources of RCM or the Chair of the RCM Technologies Audit Committee. All such matters will be treated confidentially and with the utmost discretion.

RCM's compliance contact, the Director of Human Resources, in conjunction, with the Chair of RCM Technologies Audit Committee, will receive and respond to all complaints about RCM's accounting policies, its adherence to those policies or its compliance with the Sarbanes-Oxley Act.

### **How to File a Complaint**

If an employee believes that a violation of RCM's accounting policies, its adherence to those policies or the Sarbanes-Oxley Act has occurred, he or she can file a complaint by telephone, mail or e-mail. The complaint should contain the following information:

- A description of the violation(s) that has/have occurred
- The branch location
- The name(s) of the employee(s) who committed the violation
- The name and contact information of the employee filing the complaint

The contact information for complaints is as follows:

- Contact: Ms. Karen McCasey, Director of Human Resources, RCM Technologies, Inc.
- Telephone: (973) 658-3332
- E-mail: karen.mccasey@rcmt.com
- Mailing Address 20 Waterview Blvd 4<sup>th</sup> Floor, Parsippany, NJ 07054

#### or

- Contact: Chair of Audit Committee of Board of Directors, RCM Technologies, Inc.
- E-mail: directors@rcmt.com
- Mailing Address 2500 McClellan Avenue, Suite 350, Pennsauken, NJ 08109

## **Investigation**

The Company will actively investigate all complaints of impropriety. Employee complaints will be treated confidentially to the maximum extent possible. However, the investigation of such complaints may require disclosure to the accused individual and to other witnesses in order to gather the pertinent facts.

If the investigation reveals that, in the opinion of the Company, a violation has occurred, immediate action will be taken. This action may include disciplinary action for the individual(s) involved, up to and including termination, amending current policies and procedures and retraining employees.

If, after an investigation it is determined that an employee filed a false allegation, he or she will be subject to disciplinary action, up to and including termination.

Any employee who in good faith reports a complaint may not be fired, demoted, reprimanded or otherwise harmed for, or because of, the reporting of the suspected violation, issues or concerns, regardless of whether the suspected violation involves the employee, the employee's supervisor or senior management of the Company. Any Supervisor, Manager, agent or other employee who is found to have engaged in harassment or retaliation against an employee for filing a complaint will be subject to the appropriate discipline, up to and including termination.

### **Management Responsibility**

Each member of Management is responsible for adhering to established Company policies and procedures.

The Company holds Supervisors and Managers responsible for taking action when they discover improprieties. When a Supervisor or Manager becomes aware of a situation in which an employee is not adhering to Company policies, he or she must discuss the situation immediately with the Director of Human Resources.