

**RESOURCES CONNECTION, INC.
COMPLIANCE POLICY FOR
ANTI-BRIBERY AND ANTI-CORRUPTION LAWS**

I. OVERVIEW

Resources Connection, Inc. and its subsidiaries (collectively, “RGP”) are committed to conducting business honestly and fairly and to complying with all laws and regulations applicable to RGP’s operations anywhere in the world.

This Policy for Anti-Bribery and Anti-Corruption Laws (the “Policy”) sets forth RGP’s commitment and policies to comply with applicable anti-corruption laws and regulations. The Policy applies to all RGP directors, officers, management, and employees, as well as third parties acting on behalf of RGP, worldwide.

RGP will not tolerate behavior that violates any applicable anti-corruption laws or regulations. Failure to comply can have severe consequences for you and RGP, including disciplinary action, criminal penalties, and imprisonment.

II. POLICY

RGP complies with all applicable anti-corruption laws and regulations, including the United States Foreign Corrupt Practices Act (“FCPA”), United States (“U.S.”) commercial bribery laws, the United Kingdom Bribery Act, and the anti-corruption laws of other countries where it conducts business. This Policy prohibits anyone working for or on behalf of RGP from making illegal or improper payments, including bribes, kickbacks, facilitation payments, charitable or political donations, loans, gifts, or payments for travel or entertainment, to any government and non-government party in the conduct of RGP’s business in order to secure any improper advantage, obtain or retain business, or direct business to another person or entity. This policy applies to all of RGP’s operations worldwide and to all of RGP’s directors, officers and employees, as well as RGP’s agents, contractors, joint venture partners, and any other third-party representatives acting on behalf of RGP.

A. Anti-Corruption Laws

This Policy applies to interactions with both the private sector and the government sector. It focuses in particular on corrupt payments to government officials around the world, both because there is generally a higher risk that bribes will be solicited by government officials, and because such payments are the subject of aggressive enforcement, particularly in the U.S. It is thus important for RGP personnel to be particularly alert when dealing with government officials. As a U.S.-based company, this Policy focuses on compliance with the FCPA, a criminal statute that prohibits payments to non-U.S. government officials or “foreign officials.”

The FCPA prohibits activities that involve all of the following elements:

- giving, offering, or promising;
- directly or indirectly;
- money or anything of value (including gifts, loans, charitable or political

- donations, meals, travel, and entertainment);
- to a foreign official, political party, or candidate;
- with corrupt intent; and
- to obtain or retain business or gain an improper business advantage.

Under the FCPA, “foreign official” is a broad term that encompasses even very low-level employees of government bodies. “Foreign officials” include:

- elected or appointed non-U.S. government officials;
- any employee of a non-U.S. government or instrumentality of a foreign government (such as a ministry of health);
- any employee of a state-owned or state-controlled entity (“SOE”) (such as a public university or health system);
- any employee of a public international organization (such as the United Nations, the World Bank, or the World Health Organization);
- any candidate for a non-U.S. political office; and
- any non-U.S. political party official.

Determining whether a particular person is a foreign official or whether any particular entity is an SOE can be complicated. If you are uncertain whether a business contact qualifies as a foreign official, please consult RGP’s Chief Legal Officer (by emailing asklegal@rgp.com).

B. Gifts

Gifts involving foreign officials are prohibited unless specifically authorized in advance by RGP’s Chief Legal Officer or her designee.

i. What is a Gift?

A gift is anything of value, including cash, gift certificates, favors, services, employment, and promises to do something in the future. Gifts can be provided directly or indirectly (such as through an intermediary or from/to family member or person with a close personal relationship) and can be made to an individual person or to an entity. This includes gifts purchased for a business purpose, even if you purchase them partly or entirely with your own money.

ii. When are Gifts to Foreign Officials Appropriate?

Gifts to foreign officials are prohibited without advance authorization by RGP’s Chief Legal Officer or her designee. Authorization will only be granted if a certain gift is considered legal under the FCPA and in the jurisdiction where the gift is made or received. Such gifts must be:

- unsolicited;
- business-related;
- not cash or usable as cash (e.g., gift cards or certificates);

- not provided too frequently; and
- worth no more than U.S.\$100 in total value.

Gifts are never appropriate if they are:

- offered or made during any stage of a procurement/sale process; or
- intended to influence or reward the recipient for actions taken on behalf of RGP.

You should be extremely cautious in giving gifts to any foreign official. As indicated above, you must obtain written approval from RGP's Chief Legal Officer or her designee before offering or providing gifts, regardless of the gift's value, to any foreign official. In order to obtain approval, you must submit a completed Foreign Official Expense Pre-Approval Form in [Appendix A](#).

C. Travel and Entertainment Involving Foreign Officials

The provision of travel, hotel accommodations, meals, or other entertainment to a foreign official must also be authorized in advance.

i. Paying for Travel Expenses of a Foreign Official.

RGP may have business reasons that require it to pay for or reimburse travel of current or potential business partners or, on occasion, foreign officials.

Travel expenses of any size incurred on behalf of, or for the benefit of, a foreign official, including an employee of a government entity or SOE must be pre-approved in writing by the Chief Legal Officer or her designee upon submission of a completed Foreign Official Expense Pre-Approval Form in [Appendix A](#).

Such expenses will only be approved if they are legal under the FCPA and in the jurisdiction in which they are made or received and are:

- of reasonable cost;
- provide reasonable comfort and convenience;
- involve payment directly to third-party vendors (*e.g.*, airlines, hotels, travel agents) and not to the traveler whenever possible;
- supported by receipts (when direct payments to vendors are not possible);
- not to be made in cash, or in the form of an agreed per diem; and
- provided only for persons with a legitimate business relationship to RGP and not to friends or family of such persons.

ii. Appropriate Entertainment for Foreign Officials.

Entertainment provided to foreign officials may be appropriate if it is:

- reasonable for promotional or good will purposes, but not tied to any particular

- decision by the foreign official; and
- of reasonable cost and not lavish.

Entertainment should be provided only for persons with a legitimate business relationship to RGP and not to friends or family of such persons.

Styles of entertainment that are likely to embarrass RGP or to compromise its reputation as a non-discriminatory company (*e.g.*, adult entertainment venues) are never appropriate or allowed under this Policy. Likewise, entertainment offered to influence another person's business or official decision is strictly prohibited.

Any meals or other entertainment involving a foreign official, including an employee of a government entity or SOE, must be pre-approved using the form included in Appendix A, and receipts for such expenditures provided in order to obtain reimbursement.

D. Interactions with Third Parties Acting on Behalf of RGP

RGP and its personnel can be held criminally liable if third parties (such as independent contractors, agents, representatives, or others) associated with or performing services on behalf of RGP make unlawful payments for the benefit of RGP. You must pay special attention to all dealings with such third-party business providers in a non-U.S. setting, especially including:

- independent contractors and agents;
- distributors, freight forwarders, logistics providers or customs brokers; and
- law firms in certain high-risk jurisdictions.

The Legal Department must review all proposed agreements with third parties that are foreign officials or that will have a government-facing role on RGP's behalf.

E. Prohibited or Restricted Expenditures

i. Payments to Government Entities.

Payments to government agencies or bodies must be made directly to or from those entities and not to or from individuals associated with them. You must not make payments to third parties if you suspect that those payments will be passed on to foreign officials or to other persons to improperly influence any person's decision-making. You must not authorize, use, or allow a business partner to make any payments that are illegal or not in accordance with this Policy. Nothing in this provision is intended to restrict normal, required payments such as taxes and license fees paid to the applicable authorities, etc.

ii. Cash.

RGP will only pay reimbursements for goods, services, or other expenditures that are fully and properly supported by third-party invoices or receipts. With the exception of normal and customary petty cash requirements, cash transactions in connection with RGP's business

should be avoided. Company checks shall not be written to “cash,” “bearer,” or anyone other than the party entitled to payment except to replenish properly used petty cash funds. Cash may never be provided to a foreign official.

iii. *Facilitating Payments.*

Companies are sometimes asked to make payments to expedite or “facilitate” routine government actions, such as obtaining visas or utility services, obtaining permits, clearing customs, or other processing of routine paperwork. RGP prohibits paying, offering or authorizing such payments, whether directly or indirectly through third parties, because they are usually illegal under local law and there is substantial risk that such payments could violate the FCPA. All request or demands for facilitating payments must be reported as indicated below.

iv. *Commercial Bribery.*

This Policy also prohibits commercial bribery (*i.e.*, payments involving non-governmental parties). RGP personnel, as well as third parties acting on behalf of RGP, may not offer, promise, authorize the payment of, or pay or provide anything of value to any employee, agent, or representative of another company to induce or reward the improper performance of any action or any business-related activity related to RGP. RGP personnel as well as third parties acting on behalf of RGP are also prohibited from requesting, agreeing to receive, or accepting anything of value from any employee, agent, or representative of another company or entity as an inducement or reward for the improper performance of any action or RGP-related activity.

v. *Charitable Contributions.*

RGP aspires to be a strong corporate citizen and may elect, from time to time, to make charitable contributions. Certain donations, however, such as contributions to disreputable organizations or donations made at the request of or to please a foreign official, can create risk to RGP’s reputation and expose it to liability under anti-corruption laws. The Chief Legal Officer or her designees must pre-approve all proposed charitable donations in writing before they are promised, authorized, offered, or made.

vi. *Political Contributions.*

Contributions to candidates for political office are prohibited unless pre-approved in writing by the Chief Legal Officer or her designees.

F. Recordkeeping

RGP’s books and records must accurately and fairly reflect the Company’s transactions in sufficient detail, including amounts paid, the recipient, and the purpose of the payment, and must be in accordance with RGP’s accounting practices and policies. Employees involved in the submission of false expense reports, altering of supporting documents or other misleading or dishonest behavior in the processing or recording of transactions are subject to discipline,

including termination. Records shall be maintained in accordance with this Policy. Employees are required to report immediately as indicated below any violation of this Policy or reasonable suspicion of false or misleading entries or unrecorded payments.

III. REPORTING IMPROPER CONDUCT

If you have reason to suspect that any employee or representative of RGP or its business partners is using RGP's funds or personal funds to make improper payments to foreign officials or in the private sector, or that any employee or representative is otherwise engaged in conduct that violates this Policy, you must report your suspicions to the Chief Legal Officer immediately (by emailing asklegal@rgp.com). RGP will investigate all reports made and will not tolerate any kind of retaliation for reports or complaints made in good faith. All employees and/or representatives are expected to cooperate with internal investigations, including by cooperating with outside legal counsel, outside auditors and other similar parties. RGP views failure to cooperate in an internal review as a breach of your obligations to RGP and will deal with this failure severely in accordance with any local laws or regulations.

IV. QUESTIONS AND ADVICE

Everyone at RGP is responsible for compliance with this Policy. You should use your best judgment to anticipate, detect, avoid, and correct violations of this Policy. Issues involving anti-corruption laws and regulations can be complicated, and poor decisions can have severe consequences for individuals and for RGP. You should not assume the risks of making difficult and sensitive judgments regarding compliance with this Policy on your own.

Please reach out to the Chief Legal Officer (by emailing asklegal@rgp.com) or RGP's Corporate Integrity Hotline if you have any questions or concerns. In particular, if you are unsure about RGP's expectations in any given situation, please contact the Chief Legal Officer before you act. We are committed to providing the resources to support your need to succeed while adhering to RGP's ethical and legal principles and business practices. The Corporate Integrity Hotline may be accessed by phone at 1-866-588-5733.

V. DISCIPLINE FOR NON-COMPLIANCE

RGP personnel and third-party representatives who fail to comply with this Policy will be subject to disciplinary measures, the severity of which will vary depending on the degree of non-compliance. Discipline can range from receiving a warning and/or being required to attend additional training to termination of employment or your representation of RGP. Such internal disciplinary measures are in addition to any criminal or civil penalties that could be imposed by law enforcement agencies. Violations of applicable laws and regulations can result in substantial criminal and civil penalties for individual employees, may include lengthy prison sentences, and could seriously damage RGP's reputation and image.

APPENDIX A

Pre-Approval for Gift, Travel, or Entertainment Expense Foreign Officials

1. Name of recipient: _____

2. Official position of recipient: _____

3. Did the recipient request the benefit, or will it be offered? Yes No

If yes, please explain:

4. How will the expenditure appropriately further RGP's business? [Be as detailed as possible as to the business reason(s) for this request.]

5. Is there a pending acquisition or license approval affecting RGP over which the recipient has discretion? Yes No

If yes, please explain:

6. Will the recipient's supervisor/agency be informed of the benefit? Yes No

a. If not, why not? _____

7. Please describe the gifts, travel, or entertainment proposed:

8. What is the value of the proposed items to be provided?

9. Has the official received another benefit within the last year from RGP? If so, provide the date(s), value(s), and description of the item(s).

10. Will the benefit be given directly or will it be in the form of reimbursement to the official's agency with receipts? _____

11. If not direct and not reimbursed to agency, will a third-party vendor (airline, hotel, etc.) receive RGP's payment? _____

a. If yes, please detail.

SUBMITTED BY:		
X		
Requesting Employee Signature	Requesting Employee Name (print)	Date
X		
Senior Vice President's Signature	Senior Vice President Name (print)	Date
COMPLIANCE APPROVAL BY: <i>If approved, this completed Appendix A, along with detailed receipts, must be submitted by the requestor to the Accounting Department.</i>		
X		
Signature	Name (print)	Date

Complete this form completely, including the employee and senior vice president signatures, and submit to the Shared Legal Dept. (asklegal@rgp.com) for Chief Legal Officer approval.