

Exponent, Inc.

Audit Committee Complaint Procedures

(as amended through December 14, 2023)

Exponent, Inc. (“**Exponent**” or the “**Company**”) is committed to ongoing compliance with all applicable laws and regulations, accounting standards, accounting controls and audit practices. Any person may submit a good faith complaint regarding accounting, internal controls or auditing matters to the management of the Company without fear of dismissal or retaliation of any kind. Exponent’s Audit Committee of the Board of Directors (the “**Audit Committee**”) will oversee the treatment of complaints or concerns regarding these matters.

In furtherance of this commitment, Exponent’s Audit Committee has adopted the following procedures for the receipt, retention and treatment of complaints regarding financial reporting, accounting, internal accounting controls and auditing matters.

Receiving Complaints.

- Complaints or concerns regarding Exponent’s financial reporting, accounting, internal accounting controls or auditing matters may be reported directly to the Chairperson of the Audit Committee and/or to Exponent’s Chief Executive Officer or General Counsel, or submitted through Exponent’s confidential and anonymous hotline administered by a third party. To the extent that a complaint is reported directly to the Chairperson of the Audit Committee but not the General Counsel, the Chairperson shall promptly deliver the complaint to the General Counsel unless doing so would infringe on any confidentiality obligations.
- As of the date of the adoption of these procedures, the Audit Committee has designated Exponent’s General Counsel to function, at its discretion, as the person responsible for compliance for purposes herein. The General Counsel is an authorized recipient to assist the Audit Committee in assessing and dispositioning reported complaints and concerns hereunder.
- If any member of management is notified or otherwise becomes aware of a complaint covered by this policy, they will ensure that the General Counsel or the Chairperson of the Audit Committee is promptly notified of such complaint.

Treatment of Complaints.

- Upon receipt of a complaint, the General Counsel will determine whether the complaint actually pertains to matters covered by this policy. If the General Counsel determines that the complaint does not pertain to matters covered by this policy, the General Counsel will refer the complaint to the appropriate person, group or body within the Company. Complaints relating to this policy will be reviewed under the Audit Committee’s oversight

by the General Counsel or such other persons as the Audit Committee deems to be appropriate.

- Notwithstanding the foregoing, the Audit Committee retains authority for itself, or may delegate such authority to another member of Exponent's management or outside counsel or experts, to investigate a complaint and to report to the Committee all relevant findings of fact, conclusions and proposed recommendations for disciplinary and/or remedial measures, if any.
- The Chairperson of the Audit Committee may convene such special meetings of the Committee as deemed necessary or advisable in the Chairperson's discretion to review complaints.
- Any person to whom the responsibility for investigating a complaint is delegated shall have authority to retain advisors and independent counsel.
- To the extent consistent with its obligation to maintain the confidentiality of all complaints and investigations, the Audit Committee may advise the person submitting a complaint of the status of its investigation and/or findings.
- The receipt of material complaints, status of investigations and final reports on such activities shall be reviewed at each regular meeting of the Audit Committee during the pendency of the complaint.
- To the extent that a complaint concerns the General Counsel, all references to the General Counsel in these procedures shall be deemed to refer to the Company's Chief Human Resources Officer.

Records.

- All complaints shall be documented and assigned an identifying number for tracking and confidentiality purposes.
- All complaints, investigations and final reports to or by the Audit Committee shall be confidential and the Audit Committee shall cause to be kept a written record of the receipt and treatment of all complaints for a period of at least seven years or such longer periods as may be required by applicable law.

Disciplinary Action.

- The Audit Committee shall determine what disciplinary and/or remedial measures, if any, are required as a result of any investigation of a complaint and either shall take such steps as are within its power and authority to implement or shall report its findings and recommendations to the Board of Directors. Whenever any such disciplinary and/or remedial measures are being implemented by the Audit Committee or the Board of Directors, the Audit Committee shall, in connection with its regular activities, monitor the progress of such implementation to ensure that such measures are adequate and effective.

Protection from Retaliation.

- To the extent the identity of an employee submitting a complaint is known, the Audit Committee shall make inquiry of senior management and satisfy itself that appropriate measures have been or will be taken to ensure that any disciplinary action by Exponent against such employee is appropriate and not in retaliation for submitting his or her complaint. Furthermore, the Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Periodic Review of Procedures.

- These procedures shall be reviewed at least annually by the Audit Committee to assess their adequacy and effectiveness.

Nothing in this policy prohibits or restricts an employee from initiating communications directly with, or responding to an inquiry from, or providing information to, any self-regulatory organization or any other regulatory authority acting in a regulatory capacity, including the Securities and Exchange Commission and the Financial Industry Regulatory Authority.
