

## **PERFICIENT, INC.**

### **COMPLAINT AND REPORTING PROCEDURES**

Effective as of May 5, 2009

Any person may submit a good faith complaint, report or concern regarding accounting or auditing matters relating to Perficient, Inc. (the "Company") or violations of the Company's policies to the management of the Company without fear of dismissal or retaliation of any kind. The Company is committed to achieving compliance with all applicable securities laws and regulations, accounting standards, accounting controls and audit practices.

To facilitate reporting, the Company's Audit Committee has established the following procedures for (a) the receipt, retention and treatment of complaints, reports and concerns regarding accounting, internal controls or auditing matters ("Accounting Matters") and regarding potential violations of applicable laws, rules and regulations or of the Company's codes, policies and procedures ("Compliance Matters") and (b) the confidential, anonymous submission of complaints, reports and concerns regarding Accounting Matters or Compliance Matters. These procedures replace those procedures as in effect immediately prior to the effectiveness of these procedures.

#### **Communication of Concerns**

Any person with concerns regarding Accounting Matters or Compliance Matters is encouraged to report their concerns on a confidential and anonymous basis by calling the Company's toll-free hotline, which is operated by The Network, an independent Company. The toll-free number is 1-877-217-4698. Concerns may also be reported using the Company's web reporting system at <https://www.reportlineweb.com/Perficient>. The hotline and web reporting services are available 24 hours a day, seven days a week. The Company encourages concerns to be reports using the hotline, where a specially trained interviewer can obtain and document all the necessary details of the concern.

Concerns may still be reported to the Audit Committee of the Company by sending a letter to an independent specified recipient established by the Company for that purpose. The mailing address is: Perficient, Inc., Attention: Audit Committee Chairman, 1120 South Capital of Texas Hwy, Building 3, Suite 220, Austin, TX 78746.

#### **Direct Correspondence with Non-Management Directors**

The mailing address described above also may be used by interested persons to make their concerns regarding the Company known to the non-management directors of the Company on a direct and confidential basis.

#### **Scope of Matters Covered by Procedures**

These procedures relate to complaints, reports and concerns about questionable accounting or auditing matters, including:

- fraud or error in the preparation, evaluation, review or audit of any financial statement of the Company;
- fraud or error in the recording and maintaining of financial records of the Company;
- deficiencies in or noncompliance with the Company's internal controls;
- misrepresentation or false statement to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports (including discussions in quarterly and annual reports filed with the Securities and Exchange Commission) or audit reports of the Company; and
- deviation from full and fair reporting of the Company's financial condition.

These procedures also relate to reports of violations, including violations of:

- applicable laws, rules and regulations;
- listing standards of The NASDAQ Stock Market;
- the Company's Corporate Code of Business Conduct and Ethics;
- the Company's Financial Code of Ethics; and
- any other code, policy or procedure established by the Company.

### **Treatment of Complaints and Reports**

Whether the complaint, report or concern was communicated using the hotline, the web-reporting system or by letter, it will be forwarded to the appropriate members of management, who will work immediately to resolve the issue. Upon receipt of a letter, the recipient will notify the Company's CFO or other designated person, whom will log the letter and advise the Audit Committee of the letter. The Audit Committee will then (a) determine whether the letter pertains to Accounting Matters or Compliance Matters or is a concern addressed to the non-management directors of the Company and (b) when possible, acknowledge receipt of the letter to the sender. Issues relating to Accounting Matters will be reviewed under Audit Committee direction and the CFO or such other persons as the Audit Committee determines to be appropriate. Issues relating to Compliance Matters will be reviewed under Audit Committee direction and oversight by the Company's legal counsel or human resources department, as appropriate. If an issue is intended for the non-management directors of the Company, the Audit Committee will inform the remaining non-management directors of the issue and make the recording of the issue available to them. Confidentiality with respect to all complaints, reports and concerns will be maintained by the recipient, the Company, the Audit Committee and the non-management directors of the Company to the fullest extent possible, consistent with the need to conduct an adequate review.

Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee, the Board of Directors or the non-management directors, as applicable.

The Company will not take any adverse action against anyone as a result of their good faith complaint, report or concern pursuant to these procedures and 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 taken by the employee with respect to good faith reporting of complaints, concerns or other matters regarding the Company or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

### **Reporting and Retention of Complaints and Investigations**

The Company's CFO, or other designated person as the Audit Committee determines appropriate, will maintain a log of all complaints, reports or concerns, tracking their receipt, investigation and resolution and will prepare a periodic summary report for the Audit Committee.

### **Amendments**

The Audit Committee of the Board of Directors of the Company may amend these procedures at any time, consistent with requirements of applicable laws, rules and regulations.