

HEIDRICK & STRUGGLES INTERNATIONAL, INC.

Audit & Finance Committee Charter

A. Name

There shall be a committee of the Board of Directors (the "Board") of Heidrick & Struggles International, Inc. (the "Company"), which shall be called the Audit & Finance Committee (the "Committee").

B. Purpose

As described in more detail below, the purpose of the Committee is as follows:

The Committee shall oversee the company's accounting and financial reporting processes and financial statement audits, with direct responsibility for the appointment of, compensation of and oversight over the work of the Company's independent auditors. The Committee shall monitor (1) the integrity of the Company's financial reporting and financial statements; (2) the independent public accountant's qualifications and independence; and (3) the performance of the Company's internal audit function and independent auditors, including the adequacy and effectiveness of the Company's systems of internal controls. The Committee shall also assist the Board in overseeing and monitoring the Company's enterprise-wide risk management function. The Committee shall review and approve the report required by the rules of the Securities and Exchange Commission (the "SEC") to be included in the Company's annual meeting proxy statement.

C. Organization and Procedure

The Committee shall consist of no fewer than three members satisfying the membership requirements set forth below.

The Board shall appoint the members of the Committee, considering the recommendation of the Nominating and Board Governance Committee. The members of the Committee shall serve until their successors are duly appointed and qualified or until their earlier resignation or removal. Unless a Chair is elected by the full Board, the members of the Committee may designate a Chair by majority vote of the full Committee membership.

The Committee shall meet as often as it determines appropriate, but not less than four times per year. The Committee periodically will hold private meetings with the internal auditor and the independent auditor (without management) and will hold private meetings with management as appropriate. Meeting agendas will be prepared by the Chief Financial Officer and the Corporate Secretary, in consultation with the Committee Chair, and provided in advance to members, along with appropriate briefing materials.

The Board shall have the power at any time to change the membership of the Committee and to fill vacancies that may occur. Except as expressly provided in this Charter, the Amended and Restated By-laws of the Company or the Corporate Governance Guidelines of the Company, or as otherwise provided by The NASDAQ Stock Market, Inc. ("NASDAQ"), the Committee shall fix its own rules of procedure.

The Committee shall report regularly to the Board summarizing the Committee's actions and any significant issues considered by the Committee.

D. Statement of Policy

The Committee shall provide assistance to the Board in fulfilling the Board's responsibilities to the stockholders and other security holders of the Company regarding corporate accounting and reporting practices, including the quality and integrity of the financial reports of the Company. In doing so, the Committee should strive to maintain free and open means of communication between the Committee members, independent auditors and financial management of the Company.

While the Committee has the responsibilities and powers set forth in this Charter, it is not the duty of the Committee to prepare financial statements, plan or conduct audits or determine that the Company's financial statements and disclosures are complete and accurate and are in accordance with generally accepted accounting principles in the United States ("GAAP") and applicable rules and regulations. These are the responsibilities of management and the independent auditors.

E. Membership Requirements

The following criteria for membership on the Committee shall be followed:

1. Each member of the Committee shall be able to read and understand fundamental financial statements, including the Company's balance sheet, income statement and cash flow statement.
2. At least one member of the Committee shall be an "audit committee financial expert" as defined in the applicable SEC rules.
3. Each member of the Committee shall meet the independence requirements of the Company's Director Independence Standards and the applicable NASDAQ and SEC rules for being a member of an audit committee, subject to any exceptions authorized under the rules, as such rules are amended from time to time.

F. Committee Authority and Delegation

The Committee shall have the sole authority to appoint or replace the independent auditors and shall approve all audit engagement fees and terms. The Committee shall also have the sole authority to approve the provision of any permissible non-audit services by the independent auditors and the fees with respect thereto. The Committee shall consult with management but shall not delegate these responsibilities, except that pre-approvals of permissible non-audit services may be made by the Committee Chair in accordance with the rules of the SEC.

The Committee shall be given the resources and assistance necessary to discharge its responsibilities, including unrestricted access to Company personnel and documents and the Company's independent auditors. The Committee shall have the authority to retain legal, accounting or other consultants to advise it, and to conduct or authorize investigations into any matters within its scope of responsibilities. The Committee shall have appropriate funding as it determines for payment of compensation to the independent auditor and advisers to the

Committee; and ordinary administrative expenses that are necessary or appropriate to the Committee in carrying out its duties. The Committee may request any officer or employee of the Company, the independent auditor, the Company's outside counsel, the Committee's counsel or others to attend a meeting of the Committee or to meet with any members of, or consultants to, the Committee.

The Committee may delegate its authority under this Charter as follows:

1. The Committee may delegate any of its duties and responsibilities to (a) one or more of its members; (b) a subcommittee consisting of one or more of its members; or (c) another of the Company's Directors, unless otherwise prohibited by applicable law or listing standards.

2. Any such member, subcommittee or other Director will provide periodic verbal or written reports, as the Committee may direct from time to time, regarding any activities taken pursuant to such delegation.

3. The Committee may terminate or revoke any such delegation at any time.

G. Committee Responsibilities

The Committee shall have the following responsibilities:

1. The Audit. Meet and review with management and the independent auditor the following:

1.1. The scope and plan, and coordination of audit efforts.

1.2. The results of the audit of the Company's annual financial statements and the review of the Company's quarterly financial statements.

1.3. Any problems, difficulties or differences encountered in the course of audit work, including any disagreements with management or restrictions on the scope of activities or access to requested information and responses thereto (the Committee also shall resolve such disagreements).

1.4. Any changes required in the planned scope of the audit plan.

1.5. Review and discuss with the independent auditor any critical audit matter ("CAM") addressed in the audit of the Company's financial statements and the relevant financial statement accounts and disclosures that relate to each CAM.

1.6. Critical accounting policies and practices used by the Company in preparing its financial statements.

1.7. All alternative treatments of financial information within GAAP that have been discussed with management, ramifications of the use of such alternative disclosures and treatments and the treatment preferred by the independent auditor.

- 1.8. The independent auditor's judgments about the quality, not just the acceptability, of accounting principles as applied in the Company's financial reporting, including the consistency of the Company's accounting policies and their application and the clarity and completeness of the Company's financial statements and related disclosures.
- 1.9. The independent auditor's reasoning in determining the appropriateness of (i) changes in the Company's accounting practices or policies, (ii) Company estimates, judgments and uncertainties, (iii) unusual transactions and (iv) accounting policies relating to significant financial statement items.
- 1.10. Material communications between the independent auditor and management.
- 1.11. Any other matters related to the conduct of the audit which are to be communicated to the Committee under the applicable requirements of the Public Company Accounting Oversight Board ("PCAOB"), as may be modified or supplemented, or the rules of the SEC.
- 1.12. Any accounting adjustments that were noted or proposed by the independent auditors but were passed (as immaterial or otherwise).
- 1.13. The scope and results of testing done by the independent auditor to support its attestation reports required under Section 404 of the Sarbanes-Oxley Act of 2002.

2. Company Reporting. The Committee shall do the following with respect to the Company's reporting obligations:

- 2.1. Review and discuss significant current financial reporting issues and practices.
- 2.2. Recommend to the Board whether the annual audited financial statements should be included in the annual report on Form 10-K for filing with the SEC.
- 2.3. Review and discuss the annual audited financial statements and quarterly financial statements with management and the independent auditor, including the Company's disclosures under "Management's Discussion and Analysis of Financial Condition and Results of Operations," before the filing of the Company's Form 10-K and Form 10-Qs.
- 2.4. Prepare the Committee's report that is made in periodic filings as required by the applicable NASDAQ and SEC rules and take the appropriate steps to ensure that such report complies with applicable requirements.
- 2.5. Confirm that the Company's quarterly financial statements have been reviewed by the Company's independent auditor, in accordance with the auditing standards of the PCAOB, prior to the filing with the SEC of each quarterly report on Form 10-Q.

- 2.6. Review with management the adequacy and effectiveness of the Company's internal accounting and financial controls, including any related recommendations of the independent auditor and management's responses thereto.
 - 2.7. Review with management, and any outside professional as the Committee considers appropriate, the effectiveness of the Company's disclosure controls and procedures.
 - 2.8. Review with management and any outside professionals as the Committee considers appropriate, important trends and developments in financial reporting practices and requirements and their effect on the Company's financial statements.
3. Earnings Announcements. Discuss with management, prior to distribution, earnings press releases (paying particular attention to any use of pro forma information or non-GAAP financial measures), as well as financial information and earnings guidance (generally or on a case-by-case basis) provided to analysts and rating agencies.
 4. Oversight of Independent Auditor. Appoint the independent auditor; approve all audit and permissible non-audit engagements and fees of the independent auditor; and oversee and review the performance of the independent auditor and take any appropriate actions, including discharge and replacement.
 5. Independence of Auditor. Confirm the independence and objectivity of the independent auditor, including receiving from the independent auditor, on an annual basis, a formal written statement delineating all relationships between the independent auditor and the Company consistent with the requirements of the PCAOB; actively engage in discussions with the independent auditor regarding any disclosed relationships or services that may affect their objectivity and independence; oversee the independence of the independent auditor; and ensure that appropriate audit personnel are rotated from the review and audit of the Company's financial statements as required by the applicable rules of the SEC.
 6. Annual Quality Control Report and Review. At least annually, obtain a report by the independent auditors describing: (a) the firm's internal quality-control procedures; and (b) any material issues raised by the most recent internal quality-control review, or peer review, of the auditing firm or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, respecting one or more independent audits carried out by the firm, and any steps taken to deal with any such issues.
 7. Internal Audit. Review findings from completed internal audits and progress reports on the current internal audit plan. Review the appointment, reassignment or dismissal of the director of internal audit.
 8. Dividend. Review and make recommendations to the Board concerning the payment of cash dividends.
 9. Global Retirement Plans. Provide oversight, in conjunction with the Human Resources and Compensation Committee of the Board of the administration and maintenance of the Company's global retirement and other deferred compensation plans as they may specifically relate to the Company's financial statements or condition.

10. Investigations. Conduct or authorize investigations into any matters within the Committee's scope of responsibilities.

11. Whistleblower Complaints. Establish procedures for (a) the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and (b) the confidential, anonymous submission by employees of the Company of concerns regarding questionable accounting or auditing matters in accordance with the applicable SEC and NASDAQ rules.

12. Regulatory Matters. Review with the Chief Legal Officer any legal and regulatory matters that may have a material impact on the Company's financial statements, financial condition or results of operations.

13. Code of Business Ethics. Consult with the Nominating and Board Governance Committee on the adequacy of the Code of Ethics; review the Company's procedures for detecting violations of and ensuring compliance with the Code of Ethics; review all violations and waivers of the Code of Ethics.

15. Related Party Transactions. Review all related party transactions reported to the Committee by the Nominating and Board Governance Committee for appropriate financial statement disclosure.

16. Risk Management.

16.1 Inquire of management and the independent auditor concerning significant financial risks or exposures and assess the steps management has taken to minimize such risks; review with the independent auditor its assessment of fraud risks; and

16.2 Assist the Board in its responsibilities of overseeing that the Company has established, documented, maintained and periodically reevaluates its processes to implement a system of enterprise risk management, and the steps taken to monitor or mitigate such exposures, including the Company's procedures and any related policies with respect to risk assessment and risk management and review reports from management with respect to significant enterprise-wide risks facing the Company, including but not limited to, financial and cybersecurity risks.

17. Retention of Independent Auditor Personnel. Recommend to the Board policies for the Company's hiring of employees or former employees of the independent auditors who were engaged on the Company's account, which comply with the applicable rules of the SEC.

18. Retention of Other Advisors. Obtain advice and assistance from internal or external legal, accounting or other advisors as appropriate.

19. Private Meetings. Meet periodically with the independent auditors and the internal auditors in separate executive sessions to discuss any matters that the Committee or these groups believe should be discussed privately with the Committee.

20. Annual Review of Charter. Review and reassess the adequacy of this Charter annually and recommend any changes to the Board for approval.

21. Annual Evaluation. The Committee shall conduct an annual performance evaluation of the Committee, which evaluation, among other things, shall compare the performance of the Committee with the requirements of this Charter. This performance evaluation shall be conducted in such manner as the Committee deems appropriate. The Committee shall report to the Board on this evaluation.

22. Other Duties. The Committee will perform any other duties or responsibilities required by law, the rules of NASDAQ, the Certificate of Incorporation or Amended and Restated By-laws of the Company or that are delegated to the Committee by the Board from time to time.

Adopted: October 2003

Amended: February 2005; December 2006; February 2012; February 2013; September 2014; September 2015; May 2017; September 2018; December 2019; September 2020; December 2021.