



Compliance and Reporting Policy

GLD-003

Policy owner: Chief Legal Officer

Version: 1.4

Policy status: Approved

Revision Date: 10/23/2023

Purpose

The 8x8 Compliance and Reporting policy describes and establishes the rules, roles, obligations, standards, procedures, and responsibilities for the reporting, handling, and resolution of Fraudulent Auditing and Accounting Activities, Legal Violations, Ethics Violations, and Corporate Policy Violations (each of these capitalized terms are defined below in the Policy Statement).

Scope

This policy applies to all 8x8 employees, board members, interns, vendors, consultants and contractors, and those of 8x8 subsidiaries (“the 8x8 workforce”).

Policy Statement

The 8x8 workforce is required to report good faith concerns regarding any of the following:

- Suspected violations of the 8x8 Code of Conduct, which we refer to in this policy as **“Ethics Violations.”**
- Suspected violations of any other Company policies, standards, or procedures, which we refer to in this policy as **“Corporate Policy Violations.”**
- Questionable accounting, violations of internal accounting controls, or any other auditing or financial matters, or the reporting of fraudulent financial information, which we refer to in this policy as **“Fraudulent Auditing and Accounting Activities”**; and
- Suspected violations of law or fraudulent activities (other than Fraudulent Auditing and Accounting Activities), which we refer to in this policy as **“Legal Violations,”** and collectively with **“Ethics Violations”** and **“Corporate Policy Violations”** as **“Violations.”**

If requested, the 8x8 workforce is also required to provide truthful information in connection with an inquiry or investigation by a court, an agency, law enforcement, or any other governmental body.



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A link to the 8x8 Code of Conduct is provided in the Related Policies, Procedures, and Guidelines section, below.

All reports of Violations or Fraudulent Auditing and Accounting Activities must be made in accordance with this policy.

Policy Rationale

The purpose of this policy is to reinforce the business integrity of the Company by providing a safe and reliable means for employees and others to report concerns they may have about conduct at 8x8. By following this policy and its supporting standard and procedure, you can raise concerns, confidentially and anonymously if desired, and free of any retaliation, discrimination, or harassment.

Whether you are an employee, an officer or director, or someone who does business with us, we ask that you bring to light good faith concerns regarding 8x8's business practices.

This policy provides a mechanism for 8x8 to be made aware of any alleged wrongdoings and address them as soon as possible. However, nothing in this Policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred. A report to law enforcement, regulatory, or administrative agencies may be made instead of, or in addition to, a report directly to 8x8 through the ethics of reporting hotline or any other reporting method specified in this Policy.

Roles and Responsibilities

8x8 Audit Committee

The Audit Committee is responsible for approving this policy.

All 8x8 Managers

Managers at 8x8 are responsible for ensuring that the 8x8 workforce performs their tasks in a way in accordance with the 8x8 Code of Conduct and its standards, procedures, and guidelines.



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8x8 managers must regularly assess compliance of their organization to all corporate policies, standards, procedures, and guidelines and conduct a risk assessment and take corrective action as necessary to bring their organizations into compliance.

The 8x8 Workforce

All employees of 8x8 are required to comply with this policy and its supporting standard and procedures. Doing so is mandatory and essential to maintaining the 8x8 reputation for quality, honesty, and integrity. It is the responsibility of each member of the 8x8 workforce to report to the company any situation where 8x8 policies or national and international laws are being violated.

Exceptions

Not complying with 8x8 corporate policies is only allowed when a corporate policy exception has been granted through the process given [here](#).

Reporting Duty

Failure to report Violations or Fraudulent Accounting Activities items may be considered a violation itself, which may result in disciplinary action, up to and including termination of your employment or any other relationship that you may have with 8x8.

All reports must be made in accordance with the reporting procedure outlined in this policy. Refer to the procedure for how to report a suspected violation.

Reporting Procedure

Reporting a suspected violation

To report any Violation or Fraudulent Auditing and Accounting Activity, you should promptly take one or more of the following actions:

- Discuss the situation with your manager.
 - If you are uncomfortable speaking with your manager or believe your manager has not properly handled your concern or is involved in the Violation or Fraudulent



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Auditing and Accounting Activity, you may contact the 8x8 Chief Compliance Officer, Chief Financial Officer or use one of the other reporting mechanisms below.

- If you do not believe your concern is being adequately addressed, or you are not comfortable speaking with one of the above-noted contacts, report your concern using one of the methods listed below, through which you may choose to identify yourself or remain anonymous:
 - by mail to 8x8 at its corporate headquarters, Attn: Chief Compliance Officer;
 - by email to compliance@8x8.com;
 - via our ethics or reporting hotline by phone at (800) 461-9330; or
 - online at the [8x8 Ethics Helpline](#).

Report Handling

The handling of reports of any suspected violations, regardless of type, or other questionable conduct that are submitted by any means must comply with the following standards:

- All reports must be recorded in a log, indicating the description of the matter reported, the date of the report, and the disposition thereof.
- Receipt of the report must be acknowledged to the sender within a reasonable period following receipt if the sender supplied an address for response.
- The Chief Compliance Officer must promptly report to the Audit Committee any reports of the following (referred to as “Notable Reports”):
 - any reports of a Fraudulent Auditing and Accounting Activity that were not initially directed to the Audit Committee; and
 - any reports of an Ethics Violation involving the Company's executive officers or directors.
- The Chief Compliance Officer may also report to the Audit Committee any reports of Violations that the Chief Compliance Officer deems significant even if not Notable Reports and any other matters as the Chief Compliance Officer deems significant.



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- The Audit Committee must direct and oversee an investigation of Notable Reports, as well as any reports initially directed to the Audit Committee, as it determines to be appropriate.
- The Audit Committee may also delegate the oversight and investigation of such reports to management, including the Chief Compliance Officer, internal audit, outside advisors, or otherwise, as appropriate.
- All other reports will be reviewed under the direction and oversight of the Chief Compliance Officer, who will involve such other parties (such as the Legal Department, Internal Audit Department, members of the Finance Department, or outside advisors) as deemed appropriate.
- The Chief Compliance Officer must provide the Audit Committee with a quarterly report of all Notable Reports received and an update of pending related investigations. The Audit Committee may request special treatment for any such report and may assume the direction and oversight of an investigation of any such report.
- All other reports will be logged separately and shall be reviewed under the direction and oversight of the Chief Compliance Officer, who will forward them to the Legal Department who will investigate such other reports in coordination with such related department (for example, labor and employment matters will be investigated in coordination with the Human Resources Department), unless the Chief Compliance Officer determines that other treatment is necessary.

Report Investigation

All reports of violations, regardless of type, must be taken seriously and be promptly and thoroughly investigated. The specific action taken in any particular case depends on the nature and gravity of the conduct or circumstances reported and the results of the investigation.

If a violation has been reported, investigated, and confirmed, 8x8 must take corrective action proportionate to the seriousness of the offense. This action may include disciplinary action against the accused party, up to and including termination of employment or any other working relationship that such party may have with 8x8. Reasonable and necessary steps must also be taken to prevent any further violations.



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However, a party who knowingly and intentionally files a false report or provides false or deliberately misleading information in connection with an investigation of a report may face disciplinary action, up to and including termination of employment, or legal proceedings.

Confidentiality

Information disclosed during the course of the investigation must, to the extent practical and appropriate, remain confidential in compliance with the 8x8 Code of Conduct, except as may be reasonably necessary under the circumstances to facilitate the investigation, take remedial action, or comply with applicable law.

For any violation not reported through an anonymous report, the reporting party must be advised that the violation has been addressed and, if possible, what the specific resolution was. However, due to confidentiality obligations, there may be times when the details regarding the corrective or disciplinary action that was taken cannot be provided to the reporting party.

Nothing in this Policy in any way prohibits or is intended to restrict or impede employees from discussing the terms and conditions of their employment with co-workers or otherwise disclosing information as permitted by law.

No Retaliation

8x8 strictly prohibits and does not tolerate unlawful retaliation against any employee for reporting a Violation or Fraudulent Auditing and Accounting Activity or suspected Violation or Fraudulent Auditing and Accounting Activity in good faith or otherwise cooperating in an investigation of a Violation or Fraudulent Auditing and Accounting Activity. All forms of unlawful retaliation are prohibited, including any form of adverse action, discipline, threats, intimidation, or other form of retaliation for reporting under or complying with this policy. 8x8 considers retaliation a Violation itself, which will result in disciplinary action, up to and including termination of employment or any other working relationship with 8x8.

Any conduct that you believe constitutes retaliation for a report having been made in compliance with this policy or for having participated in any investigation relating to an alleged Violation or Fraudulent Auditing and Accounting Activity, please immediately report the alleged retaliation to the Chief Compliance Officer or Head of Human Resources ideally within 10 days of the alleged conduct. If, for any reason, you do not feel comfortable discussing the alleged retaliation with these people, please report the alleged retaliation by phone at (800) 461-9330 or



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online at the [8x8 Ethics Helpline](#). These individuals will ensure that an investigation is conducted in a timely fashion.

Your complaint should be as detailed as possible, including the names of all individuals involved and any witnesses. 8x8 will directly and thoroughly investigate the facts and circumstances of all perceived retaliation and will take prompt corrective action, if appropriate.

Additionally, any manager or supervisor who observes retaliatory conduct must report the conduct to the Chief Compliance Officer, so that an investigation can be made and corrective action taken, if appropriate.

Bringing any alleged retaliation to our attention promptly enables us to honor our values, and to promptly and appropriately investigate the reported retaliation in accordance with the procedures outlined above.

Any employee, regardless of position or title, who has been determined to have engaged in retaliation in violation of this policy and the 8x8 Code of Conduct, will be subject to appropriate disciplinary action, up to and including termination of employment or any other working relationship with 8x8.

Enforcement

Compliance with this policy is mandatory. Any employee found to have violated this policy or its supporting standards or procedures may be subject to disciplinary action, up to and including termination of employment.

Policy Exceptions

Not complying with 8x8 corporate policies is only allowed when a corporate policy exception has been granted through the process given [here](#)

Supporting Standards, Procedures and Guidelines

Document	Type	Description
GLS-003 Compliance and Reporting Standard	standard	Describes the conditions and quality necessary to implement this policy



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GLP-003 Compliance and Reporting Procedure	procedure	Provides the necessary steps to implement this policy and its supporting standard
8x8 Code of Conduct	policy	The Code of Conduct for the 8x8 workforce

Policy history

Including reviews and approvals

Revision number	Revision date	Name of editor	Description of changes
0.1	8/18/2021	Paul Mitchell	1st draft
1.0	9/10/2021	Matt Zinn	Approved and published
1.1	10/5/2022	Matt Zinn	Reviewed and approved for FY23 corporate policy review
1.2	2/23/2023	Paul Mitchell	Updated policy owner
1.3	3/9/2023	Paul Mitchell	Update policy owner to reflect title only
1.4	10/23/2023	Ilan Hornstein	Typographical corrections, terminology alignment, and combination into one policy document (vs. separate standards and procedures documents) for approval by the Audit Committee as part of the FY24 corporate policy review.