

8x8, Inc.

Financial Reporting & Securities Fraud Whistle Blower Policy & Procedures

Policy

As a public company, the integrity of our financial information is paramount. This financial information guides the decisions of our Board of Directors and is relied upon by our investors. Our policies and practices were developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards.

The Company is committed to presenting and communicating Company financial information in compliance with applicable laws. Every employee of the Company has the responsibility to assist the Company in meeting the applicable legal and regulatory requirements.

This policy governs the process through which employees, either by direct or anonymous means, may notify management of the Company or members of the Company's Board of Directors and Audit Committee of the Board of Directors (the "Audit Committee") of potential violations concerning any suspected violations of the laws and rules that govern the reporting of the Company's financial performance, and any complaint or concern regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters. Also, this policy establishes a mechanism for the receipt, retention and treatment of, any complaint from employees and others regarding suspected violations of the laws and rules that govern the reporting of the Company's financial performance, and any complaint or concern regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Reporting

8x8 maintains a workplace where employees, who reasonably believe that they are aware of questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information to the public, can raise these concerns free of any harassment, discrimination or retaliation. Employees must report any suspected violations of the laws and rules that govern the reporting of the Company's financial performance, and any complaint or concern regarding the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters.

Employees may address their questions or concerns directly to their supervisor or manager. As noted below, supervisors and managers are required to report to the Chairman of the Audit Committee any time they receive a report of a complaint or

concern about the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters or violations of securities laws.

Alternatively, an employee may report such matters **anonymously**, as follows:

- mail a description of the suspected violation to the Audit Committee Chairman c/o Corporate Secretary at 8x8's headquarters; or
- send an e-mail to Compliance@8x8.com.

In order for the complaint to be investigated, the complaint should include sufficient information to determine the specific issue that the employee has with the Company's accounting, internal accounting controls, or auditing matters, the period of time during which the violation occurred, the basis for the claim, and how to contact the individual for additional information.

Investigation

Supervisors and managers are required to report to the Chairman of the Audit Committee any time they receive a report of a complaint or concern about the Company's accounting, internal accounting controls, or auditing matters, or any concerns regarding any questionable accounting or auditing matters or violations of securities laws.

Upon receipt of a report by the Audit Committee Chairman, all notices or reports of suspected violations, complaints or concerns received pursuant to this policy shall be recorded in a log, indicating the description of the matter reported, the date of the report and the disposition thereof. The log shall be retained for five years and maintained by 8x8's compliance officer.

All complaints under this policy will be promptly and thoroughly investigated, and all information disclosed during the course of the investigation will remain confidential, except as necessary to conduct the investigation and take any remedial action, in accordance with applicable law. All employees and supervisors have a duty to cooperate in the investigation of reports of any conduct covered by this policy. In addition, an employee will be subject to disciplinary action, which may include the termination of his or her employment, if the employee fails to cooperate in an investigation, or deliberately provides false information during an investigation. If, at the conclusion of its investigation, 8x8 determines that a violation of 8x8's policies has occurred, 8x8 will take remedial action commensurate with the severity of the offense.

This action may include disciplinary action against the accused party, up to and including termination. Appropriate legal action may also be undertaken

Discrimination, Retaliation or Harassment

8x8 strictly prohibits any discrimination, retaliation or harassment against any person who reports incidents of questionable accounting, internal accounting controls or auditing matters based on the person's reasonable belief that such misconduct occurred. 8x8 also strictly prohibits any discrimination, retaliation or harassment against any person who participates in an investigation of such complaints.

Any complaint that any managers, supervisors, or employees are involved in discrimination, retaliation or harassment related to the reporting or investigation of questionable accounting, internal accounting controls or auditing matters, or the reporting of fraudulent financial reporting will be promptly and thoroughly investigated. If a complaint of discrimination, retaliation or harassment is substantiated, appropriate disciplinary action, up to and including termination, will be taken. Appropriate legal action may also be undertaken.

Additional Enforcement Information

In addition to 8x8's internal complaint procedure, employees should also be aware that certain federal and state law enforcement agencies are authorized to review legal compliance, including questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information. 8x8's policies and practices have been developed as a guide to our legal and ethical responsibilities to achieve and maintain the highest business standards. Conduct that violates 8x8's policies will be viewed as unacceptable under the terms of employment at 8x8. Certain violations of 8x8's policies and practices could even subject 8x8 and/or the individual employee(s) involved to civil and/or criminal penalties. Nothing in this policy is intended to prevent an employee from reporting information to the appropriate agency when the employee has reasonable cause to believe that the violation of a federal or state statute or regulation has occurred.

Modification

8x8 may modify this policy unilaterally at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with state and federal regulations, stock market rules and regulations and/or to accommodate organizational changes.