

CHARTER FOR THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS OF 8X8, INC.

(as amended on July 29, 2026)

I. PURPOSE

The purpose of the Audit Committee (the “Committee”) of the Board of Directors (the “Board”) of 8x8, Inc. (the “Company”) shall be:

1. to fulfill the role of the “audit committee” of the Board as defined in Section 3(a)(58) of the Securities Exchange Act of 1934, as amended (the “Exchange Act”);
2. to provide oversight and monitoring of (i) the Company’s management with respect to financial reporting, financial disclosures, and internal controls over financial reporting, (ii) the performance of the Company’s internal audit function, (iii) the independent accountants and their activities with respect to the Company’s financial reporting process and systems of internal controls regarding finance and accounting, and (iv) the adequacy and effectiveness of such controls;
3. to provide oversight and monitoring of the Company’s compliance with legal and regulatory requirements bearing on the financial statements, financial disclosures, and internal controls over financial reporting;
4. to review and evaluate the Company’s risk assessment and risk management policies, with cybersecurity, data privacy, and information-technology oversight (other than as it relates to internal controls over financial reporting) deferred to the Technology and Cybersecurity Committee;
5. to evaluate the independent accountants’ qualifications, independence and performance and oversee audits of the financial statements of the Company;
6. to be responsible for the selection, retention and termination of the Company’s independent accountants; and
7. to prepare reports by the Committee pursuant to the rules of the Securities and Exchange Commission (the “SEC”) for inclusion in the Company’s annual proxy statement.

The Committee will report regularly to the Board and undertake the specific duties and responsibilities listed below and such other duties as the Board may from time to time prescribe.

II. COMPOSITION

The Committee members will be appointed by, and will serve at the discretion of, the Board and will consist of at least three members of the Board. The members will meet the following criteria:

1. Each member will meet the requirements of independence and other qualifications for membership on the Committee as set forth in Sections 10A-3(b)(1) and 10A(m)(3) (as applicable) of the Exchange Act and the rules of The Nasdaq Stock Market, or any other market or exchange on or through which the Company’s securities may be traded (the “relevant listing authority”), as such rules may be amended from time to time;

2. Each member will be able to read and understand fundamental financial statements, in accordance with the rules of the relevant listing authority;
3. Each member will not have participated in the preparation of the financial statements of the Company or any current Company subsidiary at any time during the past three years; and
4. At least one member will be an “audit committee financial expert” within the meaning of Regulation S-K, Item 407(d)(5) promulgated by the SEC.

Determinations of director and Audit Committee member independence, and the designation of any Audit Committee financial expert, will be made by the Board of Directors on the recommendation of the Governance and Nominating Committee.

III. AUTHORITY; OUTSIDE ADVISORS

The Committee shall have direct and unrestricted access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder. The Committee shall be entitled to rely on the advice, reports and opinions of management, independent counsel, accountants, the internal audit service providers, independent accountants and other experts and advisors. The Committee and each of its members may communicate directly and/or privately with the Company’s directors, officers, employees, consultants, internal auditors, independent accountants, attorneys and advisors, and any and all third parties in the performance of the Committee’s functions. The Committee may cause an investigation to be made into any matter within the scope of its responsibilities under this Committee Charter (the “Charter”) as the Committee determines, or as otherwise requested by the Board.

The Committee shall have the sole authority to appoint, determine funding for, and oversee the outside auditors (subject, if applicable, to shareholder ratification). The Committee shall be directly responsible for the compensation and oversight of the work of the independent auditor (including resolution of disagreements between management and the independent auditor regarding financial reporting) for the purpose of preparing or issuing an audit report or related work. The independent auditor shall report directly to the Committee.

The Committee shall have the resources, authority and funding from the Company, as determined by the Committee, appropriate to discharge its duties and responsibilities. This includes the authority to select, retain, terminate and approve the fees (including administrative expenses) and other retention terms of special legal, accounting or other advisors or consultants, at the Company’s expense, as the Committee deems necessary or appropriate in the performance of its duties.

IV. DUTIES AND RESPONSIBILITIES

The operation of the Committee shall be subject to the provisions of the Bylaws of the Company and Section 141 of the Delaware General Corporation Law. The Committee shall have full power and authority to carry out various responsibilities, including the following:

1. Reviewing and updating the powers of the Committee and this Charter annually and reporting and making recommendations to the Board on proposed changes in these responsibilities or on changes to this Charter to ensure its adequacy;
2. Annually evaluating the qualifications, performance and independence of the Company's independent auditor (including the audit firm and the lead audit engagement partner, and overseeing the required rotation of the lead and concurring partners);
3. Reviewing and pre-approving the retention of the Company's independent accountants to perform any proposed permissible non-audit services, including the compensation to be paid therefor, authority for which may be delegated to one or more Committee members (other than non-audit services falling within the *de minimis* exception set forth in Section 10A(i)(1)(B) of the Exchange Act and non-audit services that the independent accountants are prohibited from providing to the Company); provided, that all approvals of non-audit services pursuant to this delegated authority be presented to the full Committee at its next meeting, and evaluating the possible effects of such non-audit services on the independence of the independent accountants;
4. Conferring with the independent accountants concerning the scope, extent and procedures of their examinations of the books and records of the Company and its subsidiaries; reviewing and pre-approving the independent accountants' annual engagement letter, and reviewing the auditor's annual audit plan and budget; directing the special attention of the independent accountants to specific matters or areas deemed by the Committee or them to be of special significance; and authorizing the independent accountants to perform such supplemental reviews or audits as the Committee may deem desirable;
5. Requesting from the independent accountants a formal written statement delineating all relationships between the independent accountants and the Company, consistent with PCAOB Rule 3526, Communication with Audit Committees Concerning Independence (as may be modified or supplemented), and actively engaging in a dialogue with the independent accountants with respect to any disclosed relationships or services that may impact the objectivity and independence of the independent accountants;
6. Annually reviewing the quality of accounting and financial controls, the independent accountants' report or opinion thereon and any recommendations the independent accountants may have for improving or changing the Company's internal controls, as well as management's letter in response thereto and any other matters required to be discussed by PCAOB Auditing Standard 1301, Communications with Audit Committees (as may be modified or supplemented);
7. Annually obtaining and reviewing a report by the independent accountants describing any material issues raised by the most recent internal quality-control review, or peer review, of the independent accountants, or by any inquiry or investigation by governmental or professional authorities, within the preceding five years, regarding one or more audits carried on by the firm and any steps taken to deal with any such issues;
8. Overseeing the Company's compliance with applicable cooling-off restrictions on the hiring of current or former employees of the independent accountants under SOX § 206 and Reg S-X 2-01(c)(2)(iii);
9. Discussing with the independent accountants all matters required by applicable auditing standards, including the quality of the Company's accounting principles, judgments and estimates; each critical audit matter; and matters reported pursuant to Section 10A(k) of the Exchange Act;

10. Reviewing with the Company's financial management and the independent accountants the quarterly reports on Form 10-Q to be filed with the SEC, the quarterly earnings releases and the schedule of any unrecorded adjustments to the Company's financial statements;
11. Reviewing with management and the Company's independent accountants, before release and filing with the SEC, the audited financial statements to be included in the Company's Annual Report on Form 10-K as well as the other disclosures contained in the Form 10-K, and recommending to the Board to determine that such Annual Report be filed with the SEC;
12. Reviewing with management and other advisors and the independent accountants, as deemed appropriate or necessary, prior to publication or filing, such other Company financial information and reports to be submitted to the SEC or other regulatory agencies;
13. Providing a report in the Company's proxy statement in accordance with the requirements of SEC rules and regulations;
14. Reviewing with management the Company's major financial risk exposures, the steps management has taken and proposes to take to monitor and control such exposures and the Company's risk assessment and risk management policies (with cybersecurity and data-privacy oversight deferred to the Technology and Cybersecurity Committee);
15. Reviewing with management the adequacy and effectiveness of the Company's internal controls over financial reporting, including information-technology general controls (broader information-technology and cybersecurity matters being the responsibility of the Technology and Cybersecurity Committee);
16. Reviewing with management and the Company's independent accountants alternative treatments of material financial information that have been discussed by the independent accountants and management, ramifications and effects of the use of such alternative disclosures and treatments and the treatment preferred by the independent accountants;
17. Reviewing with the Company's financial management and the independent accountants all other material written communications between the independent accountants and management, such as any management letter or schedule of unadjusted differences;
18. Meeting separately and periodically with management, internal auditors (or other personnel responsible for the internal audit function) and independent accountants regarding the Committee's oversight of the Company's internal audit function;
19. Establishing procedures for the receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters, including the confidential and anonymous submission by employees of concerns regarding questionable accounting or auditing matters;
20. Reviewing and approving all business transactions between the Company and a director, officer, affiliate or other related party, as determined by the Committee;
21. Reviewing inquiries and reports concerning violations by officers or directors of the Company's Code of Business Conduct and Ethics to oversee compliance and overseeing any investigations in accordance with the policies and procedures established from time to time by the Board or the Committee;
22. Taking and requiring the Company's senior management to take timely and appropriate remedial actions in response to any report or information submitted by the independent accountants pursuant to Section 10A(b) of the Exchange Act;
23. Reviewing the Committee's own structure, processes and membership requirements and conducting an annual performance evaluation of the Committee in coordination with the

Governance and Nominating Committee's annual Board and committee evaluation process;

24. Periodically reporting its activities, concerns, conclusions and recommendations to the Board, including any issues that may arise with respect to the quality or integrity of the Company's financial statements, the Company's compliance with legal or regulatory requirements, the adequacy and effectiveness of cybersecurity systems and internal controls or the performance and independence of the Company's independent accountants; and
25. Performing such other duties as may be requested or deemed necessary or appropriate by the Board.

V. MEETINGS AND PROCEDURES

The Committee will meet at least quarterly or more frequently as it shall determine is necessary to carry out its duties and responsibilities. The Committee may establish its own schedule, which it will provide to the Board in advance. At least annually, the Committee will meet separately without other members of management present with the independent accountants and each of the Company's chief financial officer and controller; and each such person shall have free and direct access to the Committee and its members.

The Committee will maintain written minutes of its meetings, which minutes will be filed with the minutes of the meetings of the Board.