

Policy Title	Global Anti-Bribery and Corruption Policy	Effective Date	09/25/2023
Policy Owner	Hemma R. Lomax, VP, Compliance	Approved By	Audit Committee
Questions	compliance@zendesk.com	Version	2:0

ZENDESK GLOBAL ANTI-BRIBERY AND CORRUPTION POLICY

1. PURPOSE

At Zendesk, we value honesty and transparency. We do the right thing, even when nobody is looking. Fair play in business and the highest quality of service for our customers are our goals. Bribery and corruption is illegal and unethical. It is bad for our business and reputation. We take a values-based approach to global growth as a driver of our success. This means that together we must make efforts to prevent and detect bribery and corruption in our business dealings and conduct ourselves with integrity at all times.

Following this policy will help ensure we comply with anti-bribery and corruption laws. It guides you to understand where you might encounter these issues and helps you make the right decisions.

2. POLICY STATEMENT

Zendesk is committed to conducting business worldwide ethically and according to high standards, which includes respecting anti-bribery and anti-corruption laws in the US, the UK, and all reasonably equivalent laws that may be applicable in other countries in which we operate (“anti-corruption laws”).

Policy in a nutshell:

- Don't bribe.
- Don't accept bribes.
- Don't let anyone bribe on our behalf.
- If you are unsure, seek help. Contact the Ethics@zendesk compliance team [here](#).

3. TO WHOM DOES THIS POLICY APPLY?

This policy applies to anyone working for Zendesk (employees, officers, interns) or those working on our behalf in any capacity, including for example agency or seconded workers, contractors, external consultants, representatives, and business partners (“third parties”).

4. WHAT DO YOU NEED TO DO?

4.1. Your role

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

Everyone who works at Zendesk or on our behalf plays a critical role in our ongoing compliance efforts. We rely on each of you as our frontline eyes and ears and to help us stay compliant and protect our business. We therefore require you to do five key things:

- A. Read and understand this policy and complete related training;
- B. Never offer, promise, give, solicit, or accept a bribe on behalf of Zendesk;
- C. Help us avoid corrupt practices by being alert to and identifying red flags;
- D. Promptly escalate questions, concerns, and “near misses” to the compliance team, in accordance with local laws, to the VP of Compliance in Legal, [here](#); and
- E. Keep accurate and transparent records and disclose spending on or receipt of Gifts, Meals, Entertainment, and Travel (“GMET”) as required in this policy.

4.2. How will I know if it is a bribe?

A bribe is an offer, promise, gift or solicitation, of [anything of value](#), made directly or indirectly, with the corrupt intent to influence a government or commercial decision, to obtain or retain business or an undue or [improper business advantage](#) for the commercial organization, or to reward someone for an improper act. This policy prohibits bribery by, or on behalf of Zendesk, and bribery of Zendesk or those acting on its behalf. Such a payment, gift or solicitation, is improper, even if one party rejects the offer, or it fails to bring about the desired outcome

Never offer, promise, authorize, pay, or accept anything of value **to or from any person**, including [Government Officials](#) or any private individual or entity, either directly or indirectly through a third party, to secure any contract, benefit, concession, or other improper advantage for Zendesk. You must avoid any action that creates even the appearance of a violation of applicable anti-corruption laws.

4.3. What about business courtesies for a legitimate business purpose?

Our business relationships occasionally involve the offer and acceptance of business courtesies – for example, modest gifts, meals, entertainment, or travel (GMET), tokens of appreciation and gratitude, or invitations to sporting events or other social gatherings. These activities can be appropriate and legal but must be for a legitimate purpose, reasonable, and comply with the Zendesk Travel and Expense policies. See the [FAQ on Gifts, Meals, Entertainment, and Travel](#).

Ensure that any courtesy with a value of **\$150 USD** or local equivalent per person or above, whether offered or accepted, is disclosed using an [EZ form](#), where you can share details about the GMET, and the business justification. Fill out the form in advance, or in the rare circumstances where this is not possible, as soon as is possible after incurring a spend or accepting something offered.

IMPORTANT TO DO

For any third-party Gifts, Meals, Entertainment, or Travel (GMET) valued over \$150 USD or equivalent per individual, per quarter, you must fill out this [EZ form](#) to disclose details about the GMET, the recipient, and the business justification for the GMET to the compliance team. Remember local rules may mean you cannot offer this much to a public official - in the US the limit for federal government employees is \$20 USD.

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

Note that the offer or acceptance of a business courtesy is **never acceptable when**:

- something is expected in return (like a “quid quo pro” which can reasonably be considered to be a bribe, kickback, or payoff, or is intended or expected to influence a business decision or an outcome);
- it is lavish, inappropriate in nature, or could embarrass Zendesk;
- it violates the law, local custom and business practice, or the recipient’s internal policies or ethical standards; or
- It consists of cash or cash equivalents, such as gift cards or gift certificates of any size, (low-value gift cards may be issued in limited circumstances as part of a controlled and auditable program approved in advance by Compliance).

4.4. What is a near miss?

This policy applies even if any person, including a [government official](#), demands or suggests a payment or other item of value. If you receive such a demand or suggestion, do not proceed. We call these events “near misses” and you must immediately report them to your manager and the Compliance team, or through the Zendesk [ethics hotline](#). Similarly, if you learn that a Zendesk colleague or partner has been subject to such a demand or request or wants to make one, we want to hear about it even if no payment or exchange is actually made.

4.5. What are indicators of corrupt practices that I should look out for?

There are a number of indicators of corrupt practices, or “red flags,” to look out for when dealing with third parties, which should cause you to be vigilant and seek more information or support from your Compliance team. Review the illustrative list at [Appendix 1](#) as a guide and reach out if you see anything on there or want to add to it based on your experience in the field.

4.6. What records do I need to keep?

You are required to maintain receipts and invoices for all company expenses, including those related to gifting to third parties on behalf of Zendesk. This is required event if you don’t submit the expense for reimbursement by Zendesk. You must also keep note of items you receive.

We don’t want to cause friction for you or slow you down just because of the threat of a few bad actors. But we do need your help to create the conditions where bad actors won’t thrive. Good documentation of our sales transactions, purchases, and GMET practices makes us all less vulnerable to bribery and corruption, and is an excellent discipline to guide and scale critical thinking on best practices and value creation. It also allows us to track overall spend and receipts per recipient, identify outliers, and advise you if we have learned something about the third party which could be a cause for concern or require further action on our part.

4.7. Where do I go with questions or concerns?

Reach out to your manager, or the Compliance team [here](#) or at compliance@zendesk.com or use the Zendesk [ethics hotline](#) to report a concern or ask a question.

5. WHAT DO YOU NEED TO KNOW?

5.1. Government Officials

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

You need to know when you are dealing with a government official, because offering, promising, or giving **anything of value** to a Government Official, directly or indirectly, with the intention of influencing that person in their capacity as a **Government Official** to obtain or retain business or an **improper business advantage** for the commercial organization can have very serious consequences. Check this [FAQ on who is a Government Official](#).

Certain **limited** and **modest** expenses for a Government Official that are directly related to the promotion or demonstration of Zendesk's services and products AND not intended to improperly influence an official decision or secure an improper business advantage may be allowed. These must be disclosed in an [EZ form](#).

Public sector leads, interaction with, and/or sales to government individuals and entities (including local, state, federal, public utilities, education, transportation, and healthcare in the US and elsewhere) should be marked as "Public Sector" in the Salesforce territory and industry fields and referred to the Public Sector Go To Market team for further advice, controls, and guidance. These teams are experienced specialists in dealing with Public Sector officials and are a valuable resource and partner in helping you comply with this policy.

5.2. Other Individuals

We also strictly prohibit the offer, promise, giving or requesting of anything of value to or from other individuals (i.e. non-Government Officials), directly or indirectly, with the intention of inducing that person or entity to improperly perform a function or activity or to reward a person or entity for having improperly performed a function or activity. Requests, offers, and promises of an improper payment or gift are prohibited, even if the individual or entity rejects the offer or solicitation, or it fails to bring about the desired outcome.

It is permissible, however, in the context of our business relationship with private persons or entities, to incur reasonable and appropriate expenses in connection with the promotion of our services and products and in relation to our corporate hospitality that are proportionate and made in good faith. Such expenses are discussed more fully in our [FAQ on Business Gifts, Meals, Entertainment, and Travel \(GMET\)](#).

5.3. Dealing with Third-Parties and Business Partners

Zendesk Policy strictly prohibits using an agent, consultant, intermediary, or other external party ("third parties") to make a payment or gift that would be prohibited by our Policy if made by Zendesk or its employees. The actions of third parties present particular risk, because in certain circumstances Zendesk and its employees can be held liable for improper payments made by a third party even if Zendesk did not have actual knowledge of the payment.

In practical terms, that means:

- **Know your partner**: Whenever Zendesk seeks to engage a consultant, agent, representative, subcontractor, or other third party in a context in which the third party may interact with a Government Official or otherwise act for or on behalf of Zendesk, we must use Zendesk procurement processes and check that they are suitable and

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

reliable partners. We must take proactive steps to ensure that the third party is a legitimate individual or entity, is qualified to perform services for which the third party will be retained, and maintains standards consistent with the ethical and reputational standards of Zendesk. Your Procurement and Compliance partners can assist with this.

- Get pre-approval for Government Officials: This policy applies to third parties acting on behalf of Zendesk and such a third party should never offer, give, or accept anything of value to or from a Government Official on behalf of Zendesk without prior written approval from the Zendesk Compliance team. If you are aware that any partner is engaging with government officials on behalf of Zendesk, let the Compliance team know [here](#).
- Get agreements in writing - no side letters or verbal agreements: Agreements with third parties must be in writing, contain contractual provisions relating to compliance with anti-corruption laws, and must describe the services to be performed, the basis for compensation of the third party, the amounts to be paid, and other material terms and conditions. Side letters or verbal agreements - which are agreements purported to be made outside the formal contract - are never acceptable. Seek help from the legal team [here](#) before suggesting or agreeing to any amendments or variations on the written agreements.
- No cash payments or suspicious accounts: Payments to a third party should never be made in cash. Payments should be made to the recipient's bank account in the country where the services are performed or where the recipient's offices are located. Requests for payment to other locations or to other parties not named in the written agreement with the recipient must be approved in advance by the Compliance Team.

For Zendesk managers of third parties.

If you manage third-parties who act on our behalf ("third parties") you must review the basic due diligence checklist below and report any issues or concerns.

- Do basic Internet searches to satisfy yourself that the company or contractor is
 - legitimate and qualified to do the type of work described in the relevant statement of work and in the relevant location.
 - not subject to bribery and corruption allegations or other reputational issues.
- Ask if the individual or entity has any government ties or ownership.
- Interview the individual representative live or in person (at their location if possible).
- Obtain references from prior clients of the third party.

We need you to be vigilant for potential indicators of improper activity ("red flags") and escalate them to the Compliance Team [here](#) immediately so that we can promptly conduct enhanced diligence. This includes situations where there are concerns or red flags of improper activity such as unusual or excessive payment request from third-parties, a suspicion that excessive discounts are being requested by an agent or approved by a colleague to create a slush fund to pay bribes, any refusal or hesitancy by an agent to promise in writing to abide by this Policy and governing law, ties to a Government Official, or a demand or strong suggestion

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

by a Government Official or other counterparty that a particular agent should be retained.

This Policy prohibits:

- Payments to third parties in cash.
- Excessive discounts, marketing or partnership development funds, or giving of any items of value to third parties where there is knowledge or suspicion that they will be used to pay bribes on our behalf. Non-standard discounts must be approved in accordance with Zendesk's [Go To Market Policies](#) on deal approvals.
- Unwritten agreements with third-parties or requests for "side letters".
- Agreements with no contractual provisions relating to compliance with anti-bribery and anti-corruption laws.
- Agreeing to pay someone not named in the written agreement or located somewhere other than the country where services are performed or where third party's offices are located without prior written approval from the Legal Department.

5.6. Books, Records and Accounting

Zendesk is required to maintain books and accounting records that accurately reflect all transactions in reasonable detail. You are prohibited from manipulating books or records in an effort to mask transactions, either by characterizing them in some oblique way, or by omitting them from Zendesk's books or records entirely. Accordingly, no undisclosed or unrecorded accounts may be maintained for any purpose.

5.7. Solicitation, Extortion, Health and Safety

If you are forced to make a payment to protect your safety or the safety of someone else, you may do so, but it must be immediately reported to the VP of Compliance in Legal and must be accurately recorded in Zendesk's books and records to reflect the amount and purpose of the payment. If at all practicable, you should contact the Compliance Team before making such a payment. If not, you must report the payment and circumstances as soon as possible.

5.8. Procurement Process

You must follow Zendesk Procurement processes when hiring third parties and adhere to the system of internal controls relating to supplier or vendor selection. Selection should never be based on receipt of a gift, hospitality or payment. When supplier selection is a formal, structured invitation for the supply of products or services (often called a "bid" or "Request for Proposals" (RFP)), it is critical that we maintain detailed documentation to support our internal controls. In the public sector, such a bid process may be required and determined in detail by law to ensure that such competition for the use of public money is open, fair and free from corruption.

5.9. Facilitating, "Speed" or "Grease" Payments

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

Facilitation Payments are not allowed. Although some anti-bribery laws permit payments to government officials in limited circumstances for the purpose of facilitating or expediting the administrative performance of routine governmental actions, Zendesk strictly prohibits such payments by its directors, officers, employees, and third parties and you should decline any requests to pay them. If you are unsure whether a particular payment request by a public official or agency is a Facilitation Payments, contact the Chief Compliance Officer immediately.

5.10. Political Contributions, Activities and Lobbying.

Don't make political contributions with Zendesk funds, assets, services, or facilities to any politician, candidate for political office, political party, or political action committee without the prior written approval of Zendesk's Chief Executive Officer. A "political contribution" includes not only monetary contributions, but also payments for fundraising or other material support.

If your work at Zendesk involves contact with legislators, regulators, executive branch officials (or their staff), government contacts, direct lobbying efforts to influence legislative or administrative actions, or support of these activities, or you are a member of industry groups that conduct lobbying on their members' behalf, make sure you follow all relevant local registration requirements, any applicable disclosure rules, and other processes related to direct or coalition-based lobbying **and** have received prior approval from the VP, Compliance. Submit a request [here](#).

We respect your right to engage in personal political activities, but you must do so on your own time, with your own resources. Zendesk time, equipment, resources, or property may not be used for personal political activities. While engaging in personal political activities, it is important not to give the impression that you are speaking for or representing Zendesk. You cannot seek to be reimbursed by Zendesk for any personal contributions for such purposes.

5.11. Charitable Donations

Contributions made by Zendesk to community projects or charities need to be made in good faith and in compliance with our Code of Conduct and this Policy and all relevant Company policies and procedures. Charitable donations may be used as a means to conceal improper payments. Donations could be construed as an attempt to influence a Government Official or another person. You should never make a donation to a charity owned by or at the request of a government official with prior approval from the VP, Compliance. Submit a request [here](#).

6. WHO IS RESPONSIBLE FOR THIS POLICY?

6.1 The Board of Directors has oversight responsibility for Zendesk's risk management framework. The Board ensures that all policies align with our legal and ethical obligations and that appropriate programs and processes are in place to protect against risks.

6.2 The VP of Compliance in Legal has day-to-day responsibility for policy governance, including implementing this policy, assigning training, monitoring its effectiveness, dealing with

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

queries, developing internal controls and procedures, and monitoring them to ensure they are effective.

6.3. In order to ensure compliance with this Policy, the VP of Compliance in Legal or their delegate shall:

- (a) Conduct risk assessments as may be required;
- (b) Monitor relevant laws and regulations and provide materials updates to the business ;
- (c) Develop and monitor relevant controls for anti-bribery and anti-corruption as appropriate (including due diligence and monitoring as appropriate); and
- (d) Provide legal advice and guidance on specific situations on request.

6.4. You are invited to comment on this policy and suggest ways in which it might be improved. Comments, suggestions and queries should be addressed to the VP of Compliance in Legal.

7. WHAT ARE THE RISKS?

7.1 Companies whose employees are found to have violated applicable anti-corruption laws may face harsh penalties, including significant fines. In addition, such a company may be precluded from doing business with government entities in the U.S., Europe and elsewhere. Individuals who violate the law may be subject to imprisonment.

Violation of this Policy or applicable anti-bribery and corruption laws will result in disciplinary action by Zendesk, up to and including termination of employment, as appropriate.

7.2 In addition, violations of anti-bribery and anti-corruption Laws can lead to damaging political consequences, including harm to reputation and commercial relationships. Our employees, customers and the wider Zendesk community are counting on us to get this right.

7.3. Any employee who violates this policy may be subject to disciplinary action up to and including termination in addition to other potential actions or penalties resulting from a breach.

7.4. You must promptly report any violations of this Policy. We actively encourage a culture of active bystandership and psychological safety at Zendesk and do not tolerate any form of retaliation against any person making a good faith report or sharing a concern.

8. REVISION HISTORY & VERSION CONTROL

This policy is subject to review and update from time to time. Check that you are reviewing the most up to date version by accessing it directly from the policy pages on Zentranet.

Revision Date	Changed By	Description
09/25/2023	VP, Compliance	Updated Policy
7/2021	GC	Updated Policy
7/2018	GC	Updated Policy
7/2014	GC	Updated Policy

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

7/1/2013

Original Policy

Appendix 1: Bribery and Corruption Red Flags

Red flags are issues that may raise suspicion and require further investigation into whether a particular transaction presents a potential bribery concern. The following is a non-exhaustive list of potential issues to look out for that may call for enhanced due diligence:

- Absence of or refusal to enter into written agreements.
- A third party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for Zendesk.
- A third party requests payment in cash.
- A third party refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made.
- Payments of unusually high fees or commissions.
- A third party requests that payment is made to a country or geographic location different from where the third party resides or conducts business;
- A third party requests an unexpected additional fee or commission to "facilitate" a service, or a fee that is not published.
- A third party demands lavish entertainment or gifts before commencing or continuing contractual negotiations or provision of services.
- A third party requests that a payment is needed to "smooth things over" with a regulator.
- A public official overseeing relevant regulatory, licensing, or permitting functions suggests a payment might help speed things up.
- A third party offers to take you out to an expensive dinner to pick your brain on other parties in a bidding process.
- A third party insists on the use of side letters or refuses to adhere to previously agreed written terms.
- A third party requests or requires the use of an agent, intermediary, consultant, distributor or supplier that is not typically used by or known to Zendesk or our peers.
- An individual offers an unusually generous gift.
- A third party asks if you can get a relative a job at Zendesk despite that person having no relevant qualifications or experience for the role.
- Vague or inexplicable line items on an invoice.
- Invoice from a third party appears to be non-standard or customized.
- Invoice for a commission or fee payment appears disproportionately large for the service described on the invoice.
- A third party says bribery or facilitation payments are a common and expected practice in a country or region in which they are operating with or on behalf of Zendesk.
- A third party is an unknown sole proprietorship which was formed very recently.
- A request for payments to different companies or to different countries that are not listed in the written agreement or on the company's website.
- Undefined or unreported payments to third parties made on Zendesk's behalf
- A third party engages in, or has been accused of engaging in, improper business practices, including fraud, corruption, or bribery.

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

- A third party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a "special relationship" with foreign government officials.
- A refusal to provide Zendesk with compliance certifications on request.

Appendix 2: Frequently Asked Questions & Definitions

FAQ 1: What is “Anything of Value”?

FAQ 2: What is an “Improper Business Advantage”?

FAQ 3: Who is a “Government Official”?

FAQ 4: Gifts, Meals, Entertainment, and Travel (GMET)

FAQ 1: What is “Anything of Value”?

Under our Policy the term “anything of value” is broadly defined to include both financial and other non-financial advantages or benefits. Things of value include, for example, gifts, entertainment, hospitality, travel, favors, services, loans and loan guarantees, the use of property or equipment, job offers, transportation, and the payment of expenses or debts.

Importantly, there is no “small payment” exception and this Policy prohibits “speed,” “grease” and all other facilitation payments. Facilitation payments are typically small, unofficial payments made to secure or expedite a routine government action by a government official. They may be common in some other jurisdictions in which we operate, but this does not make them permissible under our Policy.

It is permissible, in the context of Zendesk’s business relationship with any Government Official, to incur expenses in connection with the legitimate promotion or demonstration of Zendesk’s services and products.

FAQ 2: What is an “Improper Business Advantage”?

An “improper business advantage” as used in this Policy could arise in a multitude of situations and includes, but is not limited to, attempts to win a contract or business or to secure preferential treatment or exclusive benefits. We prohibit payments to secure any business advantage. By way of example, attempts to secure improper advantages may involve efforts to:

- secure a government contract;
- avoid taxes or fines;
- obtain confidential information about business opportunities, bids or the activities of competitors;
- obtain a permit or license, other than through the payment of standard application fees;
- influence implementation of a law that is beneficial to our business or to influence the

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

- repeal of a law that is adverse to our business; or
- obtain relief or exemption from or otherwise affect government controls or regulations or their application.

FAQ 3: Who is a “Government Official”?

The term Government Official is broadly defined to include any individual who is an officer or employee of a government or any department, agency, or instrumentality; who holds a legislative, administrative or judicial position of any kind, whether appointed or elected; who exercises a public function; or who is an official or agent of a public international organization (such as the United Nations or the World Bank). Government Official also includes any political party, official of a political party, and any candidate for public office. Note that if you are giving to a close relative (e.g. spouse, partner, parents, siblings, children, cousins etc.) of a government official, you are considered to be dealing indirectly with a government official.

In addition, under our Policy, a “Government Official” includes any executive, officer, agent or employee of a government-owned or government-controlled business (such as a state-owned bank or utility, a sovereign wealth fund, or a public university).

Finally, under our Policy, a Government Official includes any person who is acting in an official capacity for the entities described above, including a private consultant who also holds a position with, or acts on behalf of, a government or with a public international organization, or with an enterprise owned or controlled by a government.

FAQ 4: Gifts, Meals, Entertainment, and Travel (GMET)

Gifts, Meals, Entertainment, and Travel (GMET) can be valuable business development tools and Zendesk encourages you to use them, provided their use is aligned with our values of doing the right thing and fair play, and in compliance with applicable laws and this Policy. Any such expenses, gifts, meals, entertainment, or travel must be reasonable and appropriate, justified and well documented.

This is because the offer or acceptance of gifts and hospitality can leave Zendesk, our employees, and those acting on our behalf vulnerable to accusations of unfairness, partiality or deceit, or even unlawful conduct. Commercial relationships may be subject to allegations of bias and our reputation for 'doing business ethically' may be put at risk.

It is never appropriate to offer, promise, give or accept GMET with the intent to gain an improper business advantage or where there is an actual or potential conflict of interest or a credible risk of an appearance of a conflict of interest.

Before you offer or receive any GMET you should ask yourself:

- Does it legitimately support our business?
- Is it reasonable and appropriate?
- Could it reasonably be construed as an attempt to improperly influence a business decision or government action?

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

- Would this embarrass you or the Company if it was on the front page of the newspaper?
- If you are unsure of the answer to any of these questions, You must seek guidance from your supervisor or the Chief Compliance Officer.

You should consider refraining from offering or declining an otherwise permissible gift if you believe that a reasonable person would question your impartiality or integrity as a result of the gift. Factors to consider include:

- Does the gift have a high market value?
- Does the timing of the gift create an appearance that the donor is attempting to influence an official action?
- Is the donor someone whose interests may be affected by the performance of the recipient's duties?
- Will acceptance of the gift provide the donor with dis-proportionate access to an influential decision-maker or other benefits at Zendesk?

Remember, it is never inappropriate, and frequently prudent, to decline a gift.

Can I give anything to a Government Official?

It is permissible under this Policy to incur certain **limited** and **modest** expenses for a Government Official that are directly related to the promotion or demonstration of Zendesk's services and products AND not intended to improperly influence an official decision or secure an improper business advantage.

It is critical that we keep accurate and up to date documentation around items of value given to government officials. You are required under this policy to disclose any GMET given to or received from government officials that exceeds \$150 USD per person, per quarter (or the local equivalent) per individual, per year or \$600 USD per year by filing in this [EZ form](#). You will be required to provide details about the recipient, the expense, and the business justification for the expense.

Remember - many public officials are subject to local rules and regulations with respect to what they are permitted under law to accept, and what they may need to disclose if they do accept. These rules may further restrict what is appropriate to offer in the circumstances. Be curious about this and proactive about checking local rules. When in doubt, reach out to your compliance team [here](#) for assistance.

What am I allowed to give to others (non-Government Officials)?

This Policy allows reasonable and appropriate gifts, meals, entertainment and travel expenses for other (non-government) individuals if there is a proportionate business justification in the context of establishing and maintaining appropriate business relationships and it is not offered with the intent to gain an improper business advantage.

If you intend to spend \$150 USD or more or the locally converted equivalent on any one individual per quarter, or \$600 USD or more per year in the aggregate, you are required to

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

disclose that amount to the Compliance Team by filing in this form. You will be required to provide details about the recipient, the expense, and the business justification for the expense.

Similarly, if you intend to accept a gift, meal, or entertainment valued at over \$150 USD per individual, per quarter - you are required to disclose that gift to the Compliance Team by filling in this [EZ form](#).

Am I OK if I use Sendoso or another Zendesk sponsored gifting tool?

Using Sendoso is highly recommended because it provides an easy way to keep track of your gifting and what recipients have received. However, you are still required to follow this Policy when deciding when to give a gift, what to give, and to whom. You are also still required to disclose any gifts you give over \$150 USD. Go To Market teams may also order Zendesk branded items [here](#).

Are there actual limits to what I can send?

No. There are no independent policy limits on what you can send. This will always be a question of what is reasonable and appropriate under the particular circumstances after a review of the business justification. You should work in the first instance with your manager and your finance team to determine the business need and budget, and then check in with Compliance for anything valued over \$150 USD or the local equivalent by submitting an [EZ form](#).

What is reasonable and appropriate?

When deciding what is **reasonable**, you are expected to consider what is proportionate and customary in the particular circumstance and justified in the business context. Is it necessary and rational in the ordinary course of business? Is it facilitating a business goal, furthering an important business discussion, or the promotion or demonstration of our product? Are the parties in attendance the right people for the intended purpose of the meeting? Is it sensible and good value for money in the context of your overall budget for business development per client or partner? Is it an outlier for your book of business, your team or your industry?

Whether or not the giving of a particular thing of value is appropriate is a separate question. Even modest and reasonable gifts, meals, entertainment, and travel are **inappropriate** if:

- (1) They are for the purpose of improperly influencing a business or regulatory decision or to reward a person for improper performance of a relevant function or activity.
- (2) There is an actual or potential conflict of interest, or a credible risk of an appearance of a conflict of interest or lack of objectivity because of the gift, meal, entertainment, or travel provided or received.
- (3) The recipient is not permitted to accept it pursuant to applicable law or a policy enforced by such recipient's organization.
- (4) The gift or expense is objectively lavish or extravagant and likely to embarrass or make

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

the recipient feel uncomfortable.

(5) The gift is a cash payment. Cash gifts are never appropriate.

(6) They are likely to damage our reputation. Adult Entertainment Venues are never appropriate forms of entertainment for Zendesk business.

Am I allowed to accept things of value from Zendesk customers, vendors, and partners (Third Parties)?

In certain circumstances, it may also be reasonable and appropriate for Zendesk employees and those acting on behalf of Zendesk to give or accept offers of reasonable and appropriate gifts, meals, entertainment or travel from third parties in the context of maintaining appropriate business relationships. Branded swag, token gifts and food baskets are a good example. Product samples may also be appropriate in certain circumstances as long as they are not luxury goods or expensive electronics.

Be sure to avoid any actual, potential or perceived conflicts of interest. Think about intent, appearance, value, influence, and timing. So if you have influence over decisions to engage or retain a vendor, if a relevant contract is up for renewal, you are taking part in a relevant bid process that is underway, you oversee non-standard discount approvals for the customer, or you have hiring authority over a related individual - consider refraining from offering or declining any gifts or items of value with that third party. Saying no thank you is always easier when you explain that you want to avoid even the appearance of impropriety in the circumstances.

What about travel expenses?

At times, Zendesk may be requested to pay the travel and lodging expenses of a Government Official or other individual in connection with trips to meet with Zendesk representatives, or attend seminars sponsored by Zendesk. Reimbursements by Zendesk for such expenses on behalf of a Government Official or other individual require the prior written approval of the VP, Compliance. Submit a request [here](#).

Reimbursement is generally acceptable where the expenses relate to reasonable and legitimate travel, accommodation and meal expenses in connection with a contract between Zendesk and the applicable government, agency or other entity that such individual represents, or the demonstration of Zendesk capabilities relating to proposed business with such government, agency or other entity. Wherever possible, Zendesk should arrange to directly reimburse expenses to the governmental agency or other entity that such an individual represents rather than reimburse the individual personally. In no case should reimbursements be made:

- by cash payment directly to a Government Official or other individual;
- for expenses relating to family members or other persons accompanying a Government Official or other individual;

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.

- for expenses relating to destinations that are not directly related to the Zendesk's facilities, products, or services; or
- for travel expenses in excess of those that would likely be incurred by Zendesk employees of equivalent status as the Government Official or other individual if such Zendesk employees were to travel to the same destination.

We write our EZ policies to answer the questions that our employees and partners may have about what they need to know and do, how, and why. If this policy does not achieve this with ease - we want to hear from you.