

**Polycom, Inc.**  
**Process For Handling Complaints Concerning Accounting, Disclosures,  
Internal Accounting Controls or Auditing Matters**

**Scope:**

This document describes the process under which complaints regarding accounting, disclosures, internal accounting controls or auditing matters are addressed at Polycom.

**General:**

Polycom is committed to maintaining an atmosphere of open communication and trust between employees and management. In addition, as a public company, the integrity of Polycom's financial information is critical to the company's success. For these reasons, Polycom strives to maintain a workplace where employees who have a complaint or concern regarding any conduct relating to Polycom's accounting, disclosures, internal accounting controls or auditing matters can raise these concerns free of any harassment, discrimination or retaliation.

**Process:**

If any person has a complaint or concern regarding any conduct relating to Polycom's accounting, disclosures, internal accounting controls or auditing matters, he/she should report it to Polycom by contacting Polycom's General Counsel or the Vice President of Corporate Governance and Internal Audit. **If that person wishes to remain anonymous, he/she may report through the Ethics Hotline at the toll-free number (866) 662-6025 or at (408) 474-2740.**

All complaints will be reported to the Audit Committee and will be promptly addressed by the Company's Legal and Internal Audit personnel, except as the Audit Committee may otherwise request. The status of complaints under review or investigation will be reported on a quarterly basis to the Audit Committee, and if the Committee so directs, to the full Board. The Audit Committee may, in its discretion, request special action for handling any complaint.

All information obtained through this process will be handled in accordance with the Company's policy concerning confidential information. Accordingly, information will be presented to individuals with a need to know.

**Discrimination, Retaliation or Harassment:**

Polycom strictly prohibits any discrimination, retaliation or harassment against any person who reports complaints regarding accounting or auditing matters, or the reporting of fraudulent financial information based on the person's reasonable belief that such misconduct occurred. Polycom also strictly prohibits any discrimination, retaliation or harassment against any person who participates in an investigation of such complaints.

Reprisals, threats or retaliation against any person who has reported a violation or a suspected violation of Polycom's accounting policies, or against any person who is assisting in resolving the matter, are prohibited.

**Additional Information:**

In addition to Polycom's internal complaint procedure, employees should also be aware that certain federal and state government agencies have authority to review a public company's legal compliance, including reviewing questionable accounting or auditing matters, or potentially fraudulent reports of financial information. Polycom'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 which violates Polycom's policies will subject the individual or individuals involved to disciplinary action up to and including termination of employment. Employees are encouraged to report questionable accounting or auditing matters, suspicion of fraudulent financial information, or discrimination, retaliation or harassment related to such reports.