CALIX, INC.

POLICY AND PROCEDURES FOR COMPLAINTS REGARDING ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, FRAUD OR AUDITING MATTERS

Calix, Inc. (the "Company") is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations. The Company wishes to encourage employees and interested third-party vendors, customers and business partners to make us aware of any practices, procedures or circumstances that raise concerns about the integrity of our financial disclosures, books and records. Therefore, the Company has adopted this policy (the "**Policy**") to govern the receipt, retention and treatment of complaints regarding the Company's accounting, internal accounting controls or auditing matters, and to protect the confidential, anonymous reporting of employee concerns regarding questionable accounting or auditing matters. This Policy is in addition to the Company's Code of Business Conduct and Ethics, which describes the policy and procedures for reporting any illegal or unethical behavior.

For purposes of this Policy, an "**Accounting Complaint**" is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:

- fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the U.S. Securities and Exchange Commission (the "SEC") or the investing public;
- violations of SEC rules and regulations or any other laws applicable to the Company's financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- significant deficiencies in or intentional noncompliance with the Company's internal accounting controls;
- misrepresentation or false statement regarding a matter contained in the financial records, financial reports or audit reports of the Company; and
- deviation from the full and fair reporting of the Company's financial condition.

All employees and third parties making reports are asked to provide as much detail and supporting information as possible about their concerns in order to assist the investigative process. The Company desires to treat all complaints made under this Policy seriously and expeditiously.

Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Company's General Counsel or such other persons as the Audit Committeedetermines to be appropriate.

PROCEDURES

How to Report Accounting Complaints

1. Telephone Hotline: Any person with an Accounting Complaint may call 1-877-231-8016 to submit his or her Accounting Complaint. The phone call will be received by an independent third- party firm specifically engaged to provide intake services for complaints, including Accounting Complaints. Among other things, the following information may be requested by the person receiving the call:

    - if the caller is an employee, the division of the Company in which the caller works and, if the caller is a non-employee, where such person is employed or such person's relationship to the Company;
    - any relevant information concerning the allegations; and
    - name of the caller (unless an employee decides to remain anonymous).

2. Fraud and Whistleblower Complaint Form on the Company's Intranet: Any employee with an Accounting Complaint may follow the Whistleblower Policy link on the Company's Intranet site to a reporting website managed by an independent third party at www.calix.ethicspoint.com. This third-party reporting website provides for the option to anonymously report your Accounting Complaint.

    All Complaints submitted through the calix.ethicspoint.com website will be sent to each member of the Company's Audit Committee, the General Counsel and the Internal Audit function of the Company for investigation, except that any person that is the subject matter of the complaint is excluded from such notification.

3. Audit Committee: Any person with an Accounting Complaint may report an Accounting Complaint directly to the Audit Committee openly, confidentially or anonymously. If the Accounting Complaint is made in writing, it may be marked CONFIDENTIAL and be addressed to the attention of the Audit Committee of the board of directors, c/o Calix, Inc., Corporate Secretary, 3155 Olsen Drive, Suite 450, San Jose, CA 95117or via e-mail to corporate.secretary@calix.com.

4. Written Complaints: Any person may submit a written Accounting Complaint to the Company's General Counsel at the following address:

    3155 Olsen Drive
    Suite 450
    San Jose, CA 95117
    Attn: General Counsel

Upon receipt of an Accounting Complaint, the Audit Committee or the General Counsel, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

Treatment of Accounting Complaints

1. An Accounting Complaint made under these procedures shall be directed to and reviewed by the Company's General Counsel or the Audit Committee, as applicable.

2. The Accounting Complaint may be investigated directly by the General Counsel or any other attorney as determined by the General Counsel or Audit Committee or may be assigned to the Internal Audit function, another employee, outside counsel, advisor, expert or third-party service provider to investigate or assist in investigating the Accounting Complaint. The General Counsel may direct that any individual assigned to investigate an Accounting Complaint work at the direction of or in conjunction with the General Counsel or any other attorney in the course of the investigation.

3. Unless otherwise directed by the General Counsel or the Audit Committee, the person assigned to investigate will conduct an investigation of the Accounting Complaint and report the findings or recommendations to the General Counsel. If the investigator is in a position to recommend appropriate disciplinary or corrective action, the investigator also may recommend disciplinary or corrective action.

4. If determined to be necessary by the General Counsel or the Audit Committee, the Company shall provide for appropriate funding, as determined by the General Counsel or the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

5. At least once per each calendar quarter and whenever else as deemed necessary, the General Counsel shall submit a report to the Audit Committee and any other member of Company management that the Audit Committee directs to receive such report, that summarizes each Accounting Complaint made within the last 12 months and shows specifically: (a) the complainant (unless anonymous, in which case the report will so indicate), (b) a description of the substance of the Accounting Complaint, (c) the status of the investigation, (d) any conclusions reached by the investigator and (e) findings and recommendations.

6. At any time with regard to any Accounting Complaint, the General Counsel or Audit Committee may specify a different procedure for investigating and treating such an Accounting Complaint, such as when the Accounting Complaint concerns pending litigation.

Confidentiality and Anonymity of Persons Reporting Accounting Complaints

While the Company prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired and to the extent permitted by applicable laws. If requested by the employee, the Company will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint to the fullest extent possible under applicable laws, consistent withthe need to conduct an adequate review and investigation of the Accounting Complaint. The Company may choose to but is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting Complaints are considered Calix confidential information and access will be restricted to members of the Audit Committee, the Company's General Counsel, Internal Audit and such other persons reasonably determined by the General Counsel or the Audit Committee to require such access.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

Retention of Records

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five (5) years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

No Retaliation

The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Compliant in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

Periodic Reviews and Amendments

The Audit Committee will periodically review this Policy. Any amendments to this Policy must be approved by the Audit Committee.

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Last Amended and Approved by the Audit Committee on November 12, 2025