



POLICY REGARDING REPORTING OF ACCOUNTING, AUDIT AND OTHER MATTERS

(Adopted as of March 28, 2014, amended as of October 21, 2019 and October 19, 2020, October 18, 2021 and October 20, 2022)

Arista Networks, Inc. (the “**Company**”) is committed to maintaining high standards of financial integrity, and the Audit Committee of the Board of Directors of the Company takes very seriously all complaints and concerns regarding accounting, internal accounting controls, auditing and other financial or legal matters. The Company’s financial information guides the decisions of the Board of Directors and management and is relied upon by the Company’s stockholders, employees and business partners. The Company’s policies and practices have been developed to maintain the highest business, legal and ethical standards. This policy applies to all officers, directors, employees and independent contractors of the Company (collectively, the “**Employees**”).

For these reasons, the Company must maintain a workplace environment where all officers, directors, employees, independent contractors and others who do business with the Company who reasonably believe that they are aware of: 1) questionable accounting, internal accounting controls or auditing matters, 2) the reporting of fraudulent financial information, 3) violations of state and federal laws and regulations including securities laws or other anti-corruption or ethical laws and regulations; or 4) violations of the Company’s Code of Ethics and Business Conduct, can raise these concerns free of any harassment, discrimination or retaliation. It is the Company’s policy to encourage its Employees to report those concerns as soon as possible after discovery. The Company strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner.

Accordingly, the Audit Committee has established the following procedures for:

- The receipt, retention and treatment of complaints regarding accounting, internal accounting controls or auditing matters; and
- The submission by the Employees (confidentially and anonymously, if they wish), and the appropriate treatment, of concerns regarding accounting or auditing matters they believe to be questionable or violations of the Company’s Code of Ethics and Business Conduct, the U.S. federal securities laws or other state and federal laws, or the Company’s Anti-Corruption Compliance Policy, including the Foreign Corrupt Practices Act (the “**FCPA**”) or similar laws.

The Audit Committee is committed to continuously reviewing and updating its policies and procedures. The Company may modify this policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable laws, rules and regulations and/or to accommodate organizational changes.

A. Matters that Must be Reported

Employees must immediately report and submit complaints of accounting, auditing and other legal matters for which there is actual or suspected:

- Intentional error, fraud or gross negligence in the preparation, review or audit of any of the Company's financial statements and related disclosures;
- Intentional error, fraud, or gross negligence in the recording of the Company's financial records;
- Intentional noncompliance with the Company's internal and reporting controls;
- Significant deficiencies in the Company's internal and reporting controls;
- Violations of U.S. Securities and Exchange Commission ("SEC") rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- Cybersecurity incidents and breaches;
- Fraud or theft against the Company, investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, outside auditors, the SEC, or members of the investing public;
- Violations of the Company's Insider Trading Policy, the U.S. federal securities laws or the Company's Anti-Corruption Compliance Policy, including the FCPA or similar laws; or
- Other similar violations.

Employees must also immediately report and submit complaints regarding potential violations of the Company's Code of Ethics and Business Conduct or other laws.

B. Receipt of Complaints

1. Non-Employees may submit complaints regarding accounting, internal accounting controls or auditing matters by mail to:

- Via regular mail to:

Arista Networks, Inc.
5453 Great America Parkway
Santa Clara, California 95054
Attn: General Counsel

- Via Arista's whistleblower website at www.arista.ethicspoint.com; or
- Via Arista's ethical/violation hotline (telephone numbers available at www.arista.ethicspoint.com).

2. Employees may submit concerns regarding accounting, internal accounting controls, or auditing matters they believe to be questionable (confidentially and anonymously, if they wish) in one of the following ways:

- Via Arista's whistleblower website at www.arista.ethicspoint.com;
- Via Arista's ethical/violation hotline (telephone numbers available at www.arista.ethicspoint.com);
- Via regular mail as set forth above.

3. The methods for submitting complaints by Employees shall be published on the Company's internal websites in such manner as the General Counsel, in consultation with the Audit Committee, deems appropriate. It shall be emphasized to Employees that each of the methods of submitting complaints listed in Section 2 above may be used anonymously and that such complaints shall be treated confidentially.

4. Except for complaints sent directly to the Audit Committee, all complaints will be forwarded to the General Counsel's office for coordination of their treatment as set forth below.

C. Treatment of Complaints

1. All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things, information regarding the date the complaint was received, a description of the complaint, the submitter (if provided), and the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, if known, within a reasonable period following receipt, if appropriate information for response is supplied.

2. Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (*e.g.*, Human Resources or Legal), unless the General Counsel deems other treatment is necessary (*e.g.*, such complaint involves a finance employee or an executive officer).

3. With respect to complaints not initially directed to Arista's ethical/violation hotline /Audit Committee regarding accounting, internal accounting controls, auditing and other legal matters, the General Counsel will report immediately to the Audit Committee matters he or she deems significant (*e.g.*, allegations of fraud or allegations of accounting or auditing matters he or she believes to be questionable involving executive officers). The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee as it determines to be appropriate.

4. All other complaints regarding accounting, internal accounting controls, auditing and other legal matters shall be reviewed under the direction and oversight of the General Counsel, who will involve such other parties (*e.g.*, members of the Company's Finance Department or outside advisors) as deemed appropriate. The General Counsel (or his or her delegate) shall provide the Audit Committee with a quarterly report of all accounting, internal accounting controls, auditing and other legal complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.

5. Information disclosed during the course of the investigation will, to the extent practical and appropriate, remain confidential. Exceptions to confidentiality may be reasonably necessary in circumstances including, but not limited to, disclosure necessary to facilitate the investigation, take any remedial action, and to comply with applicable law. Access to reports and records of complaints may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are covered by the attorney-client communication and/or work-product privileges should not be disclosed unless the General Counsel has consented in writing to a waiver of privilege.

6. In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee. An employee may 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 or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined or terminated.

7. Reprisal, threats, retribution or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern, is prohibited. Employees who believe that they have been subjected to any discrimination, retaliation or harassment for having submitted a complaint regarding questionable accounting, internal accounting controls or auditing matters, or the reporting of fraudulent financial information under this policy, or participating in an investigation relating to such a complaint, should immediately report the concern to the General Counsel or to any of their supervisors. Any complaint that such discrimination, retaliation or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment.

8. The General Counsel or Audit Committee will report the results of any investigation regarding a complaint, including any corrective actions taken, to the person making the complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the complaint to the fullest extent possible.

D. Retention of Complaints

The General Counsel shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law or internal policies.

E. Protected Activity Not Prohibited

The Company will not in any way limit or prohibit Employees from filing a charge or complaint with, or otherwise communicating or cooperating with or participating in any investigation or proceeding that may be conducted by any federal, state or local government agency or commission, including the SEC, the Equal Employment Opportunity Commission, the Occupational Safety and Health Administration and the National Labor Relations Board. Employees may disclose documents or other information to such government agencies, as permitted by law, without giving notice to, or receiving authorization from, the Company. Employees may also accept an award from any government agency for information provided to them. However, Employees should take reasonable precautions to prevent the unauthorized use or disclosure of any confidential or proprietary information of the Company to any parties other than the applicable government agency(s), and Employees should not disclose any Company attorney-client privileged communications or attorney work product. None of the agreements with the Company that Employees have entered into, or any of the policies to which Employees are subject, should be interpreted or understood to conflict with this policy.

F. Amendments

We are committed to continuously reviewing and updating our policies, and therefore reserve the right to amend this policy at any time, for any reason, subject to applicable law.