

UK Tax Strategy

This document sets out the tax strategy of Zoom Video Communications, Inc. and its group companies in respect of UK taxes. This strategy is published for the financial year ended 31 January 2022, pursuant to section 161 and paragraph 19(2) of schedule 19 of the U.K. Finance Act 2016.

Zoom brings people together to get more done in a frictionless and secure video environment. Our easy, reliable, and innovative communications platform provides video meetings, voice, large-scale events, and chat across devices and spaces, as well as solutions for developers to build apps and integrations on top of the Zoom platform.

Commitment

At Zoom we are committed to:

- Complying with applicable tax laws and regulations in the jurisdictions in which we operate, including the UK.
- Ensuring we have the appropriate procedures in place to identify and manage tax risks relating to our business.

Zoom's Approach to Risk Management and Governance Arrangements

Zoom operates in multiple jurisdictions and as such is exposed to various risks that could affect our business.

As a multinational company we are subject to and operate under various tax regimes. Changes in tax laws or tax rulings, or changes in interpretations of existing laws, could materially affect our financial position and impact results of operations in a different manner than initially anticipated. We routinely seek external professional guidance to reduce uncertainty with respect to such changes.

Responsibility for management of tax matters for Zoom and its subsidiaries rests with our Chief Financial Officer (CFO). Day-to-day responsibility is delegated by the CFO to the Head of Tax. The Head of Tax is supported by a team of qualified in-house tax professionals, which proactively monitors and evaluates tax risks to ensure that Zoom meets its tax obligations. The Audit Committee of Zoom's Board of Directors provides regular oversight of tax matters.

Zoom's Approach to Tax Planning

Our tax planning approach is designed to ensure compliance with applicable tax laws, and pay taxes as required by law. We also work to minimize any uncertainty around our tax policy.

The finance and tax teams support the needs of the business and its operating models. Where different options are available, any decision will remain driven by commercial objectives, the interests of wider stakeholders, as well as our interpretation of the underlying tax policy.

Zoom's Tolerance of Tax Risk

Zoom is committed to complying with applicable tax laws and regulations in the jurisdictions in which we operate. Zoom considers tax risks on a case-by-case basis while factoring in relevant facts and

nuances. Our in-house tax team, with support of external advisers when appropriate, regularly monitors changes in tax laws and regulations, and we have processes to ensure compliance and minimize tax risk.

Zoom's Approach to Working with Tax Authorities, including HMRC

Zoom is committed to maintaining a professional and cooperative relationship with tax authorities around the world, including Her Majesty's Revenue and Customs (HMRC) in the UK. We provide information required by HMRC to understand our business, to review our tax returns and to assess tax risks. We are committed to working collaboratively with HMRC to conclude matters on a timely basis and, where any potential uncertainty or disagreements arise in relation to the application or interpretation of UK tax law, we will engage with HMRC in an open and transparent manner to resolve these.