GIGAMON INC.

POLICY REGARDING REPORTING OF

ACCOUNTING, AUDITING AND OTHER LEGAL MATTERS

(Adopted as of June 11, 2013)

Gigamon 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 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.

For these reasons, the Company must maintain a workplace environment where employees who reasonably believe that they are aware of questionable accounting, internal accounting controls or auditing matters, of the reporting of fraudulent financial information, or of certain violations of securities laws or other laws, can raise these concerns free of any harassment, discrimination or retaliation. It is the Company's policy to require 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 confidential, anonymous submission by the Company's employees of concerns regarding accounting or auditing matters they believe to be questionable or violations of the Company's Code of Business Conduct and Ethics, the U.S. federal securities laws or 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 state or federal regulations and/or to accommodate organizational changes.

A. Matters that Must be Reported

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

- Intentional error or fraud in the preparation, review or audit of any of the Company's financial statements:
- Significant deficiencies in the Company's internal and reporting controls or intentional noncompliance with those controls;

Violations of the Company's policies can always be reported Via telephone hotline at the following toll-free number (800) 719-4908.

- Violations of U.S. Securities and Exchange Commission ("SEC") rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- Fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, the SEC or members of the investing public; or
- Violations of the Company's Insider Trading Policy, the U.S. federal securities laws or the FCPA (or similar laws).

B. Receipt of Complaints

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

Gigamon Inc. 3300 Olcott Street Santa Clara, CA 95054 Attn: General Counsel

- 2. Employees must 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 electronic mail to the Company's General Counsel at generalcounsel@gigamon.com;
 - Via Internet or electronic mail to a third party service provider at http://gigamon.silentwhistle.com;
 - Via telephone hotline at the following toll-free number (800) 719-4908; or
 - Via regular mail as set forth above.
- 3. The methods of submitting complaints shall be published on the Company's external and 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 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, within a reasonable period following receipt, if appropriate information for response is supplied.

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- 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), 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 the Audit Committee regarding accounting or auditing matters, the General Counsel will report immediately to the Audit Committee matters the General Counsel deems significant (*e.g.*, allegations of fraud or allegations of accounting or auditing matters the General Counsel 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 or auditing matters shall be reviewed under the direction and oversight of the General Counsel, who will involve such other parties (*e.g.*, members of the Finance Department or outside advisors) as deemed appropriate. The General Counsel shall provide the Audit Committee with a quarterly report of all accounting or auditing 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. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. 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 Legal Department 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.
- 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.
- 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.

E. False Complaints are not Tolerated

While this Policy is intended to protect employees acting in good faith from any unfair treatment as a result of reporting, misuse of this protection by making meritless complaints with bad intentions is strictly prohibited. Making a report that is willfully and intentionally false can be the basis for disciplinary action, including termination of employment.

F. Additional Enforcement Information

Our Company endeavors to operate on a highly transparent basis, and we want to be made aware of alleged wrongdoings and to address them as soon as possible. However, nothing in this Policy is intended to prevent any employee from reporting information to federal or state law enforcement agencies when an employee has reasonable cause to believe that the violation of a federal or state statute has occurred.