ACCURAY INCORPORATED
CORPORATE GOVERNANCE GUIDELINES

(amended and restated effective July 1, 2026)

I. Introduction

These Corporate Governance Guidelines are adopted by the Board of Directors (the "Board") of Accuray Incorporated (the "Company") to help ensure the Company is managed in the best long term interests of stockholders, promote effective functioning of Board and its committees and provide a flexible framework within which the Board may oversee the business of the Company. These guidelines are not a set of binding, legal obligations, and should be interpreted in the context of all applicable laws, the Company's and committees' charter documents and other governing legal documents. These guidelines are not intended to conflict with or interpret any federal or state law or regulation, including the Delaware General Corporation Law, or the Company's certificate of incorporation or bylaws. The Board will review the guidelines from time to time and may amend these guidelines as the Board finds necessary or advisable. For purposes hereof, the "Executive Officers" are, collectively, the Chief Executive Officer ("CEO"), the Chief Financial Officer ("CFO") and any other Section 16 officer.

II. Board Structure and Composition

A. Board Size.

The Board should consider the appropriate size of the Board and fix the number of directors pursuant to a resolution adopted by a majority of the directors at a meeting at which a quorum is present, as provided in the Company's bylaws, provided the Board shall consist of at least one member. The Board's size should facilitate substantive discussions by the entire Board in which each director can participate meaningfully, but may vary based on the availability of qualified candidates.

B. Board Leadership.

i. Separation of Chairperson and CEO Roles. The current policy of the Board is that the role of Chairperson of the Board should be separate from that of the CEO. In considering whether a single individual or two different individuals should fill roles of Chairperson of the Board and CEO, the Board should consider a number of factors, including current size of the Company's business, composition of the Board, current candidates for such positions, applicable regulations, the Company's succession planning goals, and other factors that the Board deems appropriate.

ii. Lead Independent Director. In order to facilitate communication between management and the outside directors, in the event that the Chairperson of the Board is not an independent director, one of the independent directors

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shall be designated by the independent members of the Board to be the Lead Independent Director. The Lead Independent Director shall lead executive sessions of the independent directors and perform various other duties. The identity of the Lead Independent Director will be disclosed in the annual proxy statement.

C. Director Independence.

At least a majority of the Board should consist of independent directors, as defined by the rules and regulations of the Nasdaq Stock Market. The Board shall affirmatively determine, on an annual basis and at such other times as required by applicable Nasdaq listing standards, whether each director and director nominee qualifies as an independent director under the applicable rules of the Nasdaq Stock Market. All committee members should be independent directors. Members of the Audit Committee and Compensation Committee must also satisfy the additional, heightened independence criteria applicable to such committee members under the rules of the SEC and the Nasdaq Stock Market.

D. Director Selection Process.

In accordance with the Company's certificate of incorporation, the Board is divided into three classes, and the term of office for each director is three years. Each year, at the annual meeting of stockholders, the Board shall nominate a slate of directors for election by the stockholders for the class of directors whose terms are expiring in such year. In accordance with the Company's bylaws, the Board is also responsible for filling vacancies or newly-created directorships on the Board. The Nominating & Corporate Governance Committee is responsible for identifying, evaluating and recommending candidates to the entire Board for membership.

It is the policy of the Nominating & Corporate Governance Committee to consider recommendations for candidates to the Board from stockholders holding at least one percent (1%) of the fully diluted capitalization of the Company continuously for at least twelve (12) months prior to the date of the submission of the recommendation. A stockholder that wants to recommend a candidate for election to the Board should direct the recommendation in writing by letter to the Company, attention of the Corporate Secretary, at 1240 Deming Way, Madison, WI 53717. The recommendation should be submitted no later than 120 days prior to the anniversary of date of the prior year's annual meeting, and must include the candidate's name, home and business contact information, detailed biographical data, relevant qualifications, a signed letter from the candidate confirming willingness to serve, information regarding any relationships between the candidate and the Company and evidence of the recommending stockholder's ownership of the Company's capital stock. Such recommendation must also include a statement from the recommending stockholder in support of the candidate, particularly within the context of the criteria for Board membership.

When formulating its Board membership recommendations, the Nominating & Corporate Governance Committee should consider advice and recommendations from

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others, as it deems appropriate and consistent with its charter and then-applicable laws and regulations.

E. Director Qualifications and Evaluations.

i. Evaluating new director candidates. Nominees for director shall be selected on the basis of the factors described in the charter of the Nominating & Corporate Governance Committee, which is responsible for recommending candidates for election to the Board. In evaluating the qualifications of new director candidates, the Nominating & Corporate Governance Committee and the full Board should evaluate each individual in the context of the Board as a whole, with the objective of assembling a group that can best perpetuate the success of the business and represent stockholder interests through the exercise of sound judgment using its diversity of experience and background. The Nominating & Corporate Governance Committee and the Board should ensure that the Board has the benefit of a wide range of skills, expertise, industry knowledge and other attributes, including diversity of race, gender, culture, ethnicity, national origin, sexual orientation, age, perspectives, professional background and experiences in industries beyond healthcare, and that directors have the ability to devote sufficient time and attention to Board responsibilities in light of other commitments, including service on other public and private company boards.

ii. Evaluating incumbent directors. The Nominating & Corporate Governance Committee is also responsible for annually evaluating the qualifications and performance of each incumbent director, whether or not such director is up for election. In evaluating the qualifications and performance of incumbent directors, the Nominating & Corporate Governance Committee and Board take into account many factors, including, among other things:

1. the competencies and selection criteria reflected in the charter of the Nominating & Corporate Governance Committee;
2. the director's past attendance at Board and committee meetings;
3. the director’s participation in and contributions to the activities of the Board; and
4. the director’s compliance with the stock ownership requirements set forth in Section VI below.

F. Other Directorships.

Serving on a public company’s board requires a significant time commitment. Each director is expected to ensure that other existing and future commitments, including employment responsibilities and service on the boards of other entities, do not materially interfere with the director’s service on the Board.

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i. Notification Requirements for Board Memberships. The CEO and any other Section 16 officers of the Company, whether or not they are members of the Board, should notify the Company's Corporate Compliance Officer and the Chair of the Nominating & Corporate Governance Committee before accepting any outside board memberships (including for the boards of non-profit entities) so that the Corporate Compliance Officer and the Chair of the Nominating & Corporate Governance Committee may confirm that service on such outside board does not present a conflict of interest. Directors are expected to inform the Chairperson of the Board and the Chair of the Nominating & Corporate Governance Committee of any company directorships that he or she has been offered before accepting that directorship. In addition, no director shall serve on the board of directors of any competitor of the Company.

ii. Limits on Number of Board Memberships. A director should not serve on the boards of more than three public companies other than the Company. In addition, any member of the Board who is also an executive officer of any publicly-traded company should not serve on more than two public company Boards, including the company of which such member is the executive officer. Similarly, the CEO and other Section 16 officers of the Company may only serve on the Board of one for-profit company Board, other than the Company. Any director who serves on the Audit Committee should not simultaneously serve on the audit committees of more than two other public companies unless the Board of the Company determines that such simultaneous service would not impair the ability of such director to effectively serve on the Company's Audit Committee, and such determination is disclosed in the Company's annual proxy statement. Board service in excess of these limits may be maintained if the Board determines that doing so would not impair a director's service on the Company's Board.

G. Director Tenure.

i. Term Limits and Retirement. The Board does not believe it is in the best interests of the Company to establish term limits at this time. However, it is the Company's policy that a director may not stand for re-election after age 75, but need not resign until the end of his or her term. No person shall be nominated by the Board to serve as a director if he or she has passed his or her 75th birthday prior to the date the Board determines its slate of nominees for the next Annual Meeting of Stockholders. On the recommendation of the Nominating & Corporate Governance Committee, the Board may waive this requirement as to any director if it deems such waiver to be in the best interests of the Company. In addition, the Nominating & Corporate Governance Committee will review the appropriateness of each Board member's continued service on a regular basis.

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ii. Notice upon change in primary position. When a director resigns or experiences a material change in his or her business or professional affiliation or responsibility, such director shall tender a letter of conditional resignation from the Board to the Chair of the Nominating & Corporate Governance Committee, which shall be effective only upon acceptance by the Board. The Nominating & Corporate Governance Committee shall review the director's continuation on the Board, and recommend to the Board whether, in light of all the circumstances, the Board should accept such proposed resignation or request that the director continue to serve.

iii. Former Employee's Board Membership. When a director who also serves as an employee of the Company resigns or is terminated from his or her employment position at the Company, he or she shall offer his or her resignation from the Board at the same time.

H. Majority Voting; Advance Resignation as Prerequisite to Director Nomination.

In accordance with the Company's bylaws, except in a contested election, a nominee must receive a majority of votes cast, as defined in the bylaws, in order to be elected or reelected to the Board. The Board shall nominate for election or reelection as director only candidates who have tendered, in advance of such nomination, an irrevocable, conditional resignation that will be effective only upon both (i) the failure to receive the required vote at the next stockholders' meeting at which they face reelection and (ii) Board acceptance of such resignation. In addition, the Board shall fill director vacancies and new directorships only with candidates who agree to tender, promptly following their appointment to the Board, the same form of resignation tendered by other directors in accordance with this corporate governance guideline.

If an incumbent director fails to receive the required vote for reelection, the Nominating & Corporate Governance Committee will act on an expedited basis to determine whether to accept the director's irrevocable, conditional resignation. The Nominating & Corporate Governance Committee will submit such recommendation for prompt consideration by the Board. The Board expects the director whose resignation is under consideration to abstain from participating in any decision regarding acceptance of his or her resignation. The Nominating & Corporate Governance Committee and the Board may consider any factors they deem relevant in deciding whether to accept a director's resignation.

III. Committees

A. Number of Committees.

The Board currently has four standing committees, Audit, Compensation, Nominating & Corporate Governance and Science & Technology. Each committee should have an established charter, which should set forth the principles, policies, objectives and responsibilities of the committee. From time to time, the Board may form a new committee

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or disband a current committee, depending upon the circumstances. Each committee will perform its duties as assigned by the Board in compliance with the Company's bylaws and the committee's charter.

B. Committee Composition.

The Board will designate the members and Chair of each committee, endeavoring to match the committee's function and needs for expertise with individual skills and experience of the appointees to the Committee. The membership of the Audit, Compensation, and Nominating & Corporate Governance Committees shall consist solely of independent directors; provided, however, that non-independent directors may be permitted during any cure or transition periods provided for under applicable law and the rules of the NASDAQ Stock Market related to independence of committee members. In addition, directors who serve on the Audit Committee and the Compensation Committee must meet additional, heightened independence criteria applicable to Audit Committee and Compensation Committee members under the rules and regulations of the Securities and Exchange Commission and the NASDAQ Stock Market.

IV. Board and Committee Procedures

A. Frequency of Meetings.

The Board and its committees shall meet as frequently as is necessary in order to properly discharge their respective duties, at such times and places as determined by the Board and committees, respectively. There should be at least four regularly scheduled meetings of the Board each year, but the Board shall meet more often if necessary. The Audit Committee shall meet at least once during each fiscal quarter and more frequently as the Audit Committee deems desirable. The Compensation Committee and the Nominating & Corporate Governance Committee shall meet at least four times per year and the Science & Technology Committee shall meet at least two times per year, and more frequently as each such committee deems necessary or desirable.

B. Director Attendance.

Each director is expected to devote the time and attention necessary to properly discharge his or her responsibilities as director. Accordingly, each director is expected to participate, whether telephonically or in person, in all meetings of the Board and committees on which the director sits, to review before each meeting the materials distributed in advance for the meeting, and to otherwise prepare appropriately for meetings and discussions with management. If a director is unable to attend a Board or committee meeting, he or she should notify the Corporate Secretary and the Chairperson of the Board or the Chair of the appropriate committee before the meeting.

Each director is encouraged to attend the Company's annual meeting of stockholders.

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C. Access to Outside Advisors.

The Board and its committees shall have the right at any time to retain outside auditors and legal, financial, compensation or other advisors, and the Company shall provide appropriate funding, as determined by the Board or any of its committees, to compensate such outside auditors and advisors. Each committee shall have sole authority over the engagement, compensation, and oversight of any such outside advisors retained by that committee, and the Company shall provide appropriate funding, as determined by the applicable committee, without requiring approval of management. This authority includes the right to retain and terminate such advisors and to approve their fees and other retention terms.

D. Executive Sessions.

The Board shall meet in executive sessions of the independent members of the Board without the members of management present on a periodic basis but no less than two times a year.

E. Access to Management.

Board and committee members will have complete access to management for purposes of obtaining any information necessary to the Board's or committees' functions.

The Board encourages the Chairperson of the Board or the Chair of any committee to bring Company management and outside advisors or consultants from time to time into Board and/or committee meetings to (i) provide insight into items being discussed by the Board which involve the manager, advisor or consultant, (ii) make presentations to the Board on matters which involve the manager, advisor or consultant and (iii) bring managers with high potential into contact with the Board. Attendance of non-directors at Board meetings is at the discretion of the Board.

F. Board and Committee Agenda and Materials.

The Chairperson of the Board and the Chair of each committee establishes the agenda for each Board and committee meeting, respectively, with input from Company management and, as necessary or desired, from the other directors.

Information regarding the topics to be considered at a meeting is essential to the Board's and each committee's understanding of the business and the preparation of the directors for a productive meeting. To the extent feasible, the meeting agenda and any written materials relating to each Board and committee meeting will be distributed to the directors sufficiently in advance of each meeting to allow for meaningful review of such agenda and materials by the directors. Directors are expected to have reviewed and be prepared to discuss all materials distributed in advance of any meeting. Particularly sensitive subject matters may be discussed at the meeting without advance distribution of written materials.

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G. Board Interaction with Investors, the Press, Customers, etc.

The Board believes that management speaks for the Company. Individual Board members may, from time to time, meet or otherwise communicate with various constituencies that are involved with the Company. However, it is expected that Board members would do this with the knowledge of management and, in most instances, only at the request of management. In the case of stockholder communications directed to the outside directors, the non-executive Chair or the Lead Independent Director shall facilitate the review of and response to such communications and shall inform, as necessary, such committee or independent directors as may be appropriate for the communications.

H. Director Orientation and Continuing Education.

Director orientation information should be provided to new directors to assist them in understanding the Company's business. The Company encourages directors to participate in continuing education programs focused on the legal and ethical responsibilities of board members and will reimburse directors for expenses associated with such programs.

V. Roles & Responsibilities of the Board of Directors

A. General.

The Company's business and affairs should be managed under the direction of the Board. The Board's fundamental role is to exercise business judgment and act in a manner that the Board members reasonably believe to be in the best interests of the Company and its stockholders. In fulfilling its role, the directors should be able to rely on the honesty and integrity of senior management and expert legal, accounting, financial and other advisors. The directors should have the benefit of directors' and officers' insurance, paid by the Company, to indemnification to the fullest extent allowed under the Company's certificate of incorporation, bylaws and Delaware law, and to exculpation from personal liability as provided by the Company's certificate of incorporation and Delaware law.

B. Risk Oversight and Compliance.

The Board, as a whole and through its committees, should understand the principal risks associated with the Company's business on an ongoing basis and shall oversee the Company's risk management and compliance processes. Management shall periodically report to the Board regarding critical risks identified across the Company's departments, including, without limitation, operational, financial, legal and regulatory, strategic and reputational risks, as well as the steps management is taking to manage those risks.

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The Board committees shall oversee management of risks within their respective areas of oversight responsibility, and the committee chairs shall advise the Board of any significant risks and management's response via periodic committee reports to the full Board. In general and without limiting anything set forth in the applicable committee charter, (i) the Audit Committee shall oversee financial and accounting risk, including internal controls, and cyber security and other information technology risks including oversight of the Company's compliance with applicable cybersecurity disclosure obligations under SEC rules; (ii) the Compensation Committee shall oversee risks relating to the Company's compensation programs and policies and human capital management strategies; (iii) the Nominating & Corporate Governance Committee shall oversee governance-related risks; and (iv) the Science & Technology Committee shall assist the Audit Committee with overseeing enterprise risk management-related risks in areas affecting the Company's research & development activities and product cybersecurity, and shall specifically oversee the Company's approach to artificial intelligence, including artificial intelligence legislative and regulatory developments, the Company's internal use of artificial intelligence tools (including generative artificial intelligence), and the Company's policies governing employee and contractor use of such tools, including policies addressing data privacy, confidentiality, and intellectual property protection.

C. Evaluation of Executive Officers; Executive Compensation.

Following the end of the fiscal year, the Compensation Committee shall evaluate the performance of each of the Executive Officers (other than the CEO) and will report the results of such evaluation to the independent members of the Board for their review. The independent members of the Board will evaluate the performance of the CEO. The Compensation Committee shall approve the compensation of each of the Executive Officers (other than the CEO) based on such evaluations, and will recommend the CEO's compensation to the independent members of the Board for their review and approval.

D. Succession Planning.

The Compensation Committee shall work on a periodic basis with the CEO to review, maintain and revise, if necessary, the Company's succession plan either upon the CEO's retirement or in the event of an unexpected occurrence. The Compensation Committee shall report annually to the Board on succession planning for the CEO and other Executive Officers, including a discussion of assessments, leadership development plans and other relevant factors. There shall also be available to the Compensation Committee, on a continuing basis, the CEO's recommendations regarding his or her successor should he or she become unexpectedly disabled.

E. Board Compensation.

The Board, through the Compensation Committee, should review, with the assistance of management, or outside consultants, if desired, appropriate compensation policies for the directors serving on the Board and its committees. This review may

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consider board compensation practices of other public companies, contributions to Board functions, service as committee chairs, and other appropriate factors.

F. Annual Self-Evaluation.

Following the end of each fiscal year, the Board shall conduct a self-evaluation, to determine if the Board and its committees are functioning effectively. The Nominating & Corporate Governance Committee is responsible for overseeing and reporting to the Board, on an annual basis, a summary of the Board's performance. The full Board should discuss the results and suggest specific courses of action to improve Board effectiveness as a whole.

Each committee will annually review its performance and charter and recommend to the Board any changes that it deems necessary.

G. Conflicts of Interest; Related-Party Transactions; Ethics.

A director's business or family relationships may occasionally give rise to an individual director's material personal interest in a particular issue related to the Company. Each director is responsible for disclosing to the Chairperson of the Board and the Corporate Compliance Officer situations that he or she reasonably believes give rise to a potential conflict of interest (or, if the conflict of interest constitutes a "related party transaction" as defined in the Company's Code of Conduct and Ethics (a "Related Party Transaction"), to the Chairperson of the Audit Committee). The Board or designated Committee of the Board, after consultation with the Company's legal counsel, as appropriate, will determine on a case-by-case basis whether such conflict of interest or Related Party Transaction exists. The Board or designated Committee of the Board will take appropriate steps to identify such potential conflicts or Related Party Transactions and to assure that all directors voting on an issue are disinterested with respect to that issue and that appropriate disclosures are made on behalf of the Company.

A director with a potential conflict of interest, including a Related Party Transaction, should recuse him/herself from any discussion or decision of the Board regarding transactions in which that director (or another organization in which the director is a director, officer or greater than 5% stockholder) has a financial or other interest. The Audit Committee shall review and approve any Related Party Transactions. The Nominating and Corporate Governance Committee will review and address all other conflicts of interest.

Directors are expected to act ethically at all times and in accordance with the Company's Code of Conduct and Ethics.

VI. Executive Officer and Non-Employee Director Stock Ownership Requirements

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The Company believes that the interests of non-employee directors and Executive Officers should be aligned with the interests of stockholders. Each non-employee director and Executive Officer is required to own shares of the Company's common stock, as follows:

- *Non-employee directors*: the number of shares having a value equal to at least four times the non-employee director's regular annual board (does not include committee retainer) cash retainer;

- *CEO*: the number of shares having a value equal to at least three times annual base salary; and

- *All Other Executive Officers*: the number of shares having a value equal to at least one times annual base salary.

Non-employee directors and Executive Officers shall have five years from the date of election or appointment to attain such ownership levels. The Company expects each Executive Officer and non-employee director to retain at least 25% of the net shares such Executive Officers and non-employee directors receive pursuant to all Company equity awards (excluding shares sold to cover (i) the exercise price of any Company options and/or (ii) taxes), until the ownership levels set forth above are achieved. Upon achievement of such levels, the Executive Officers and non-employee directors shall not be expected to meet such retention ratio, provided they maintain the ownership levels set forth above. The Compensation Committee, in its discretion, may extend the period of time for attainment of such ownership levels.

For purposes of these requirements, a non-employee director's or Executive Officer's stock ownership includes:

- shares of the Company's common stock owned by the non-employee director or Executive Officer outright (including shares purchased on the open market, vested shares of restricted stock, vested restricted stock units, vested performance stock units, vested market stock units and exercised stock options),
- shares held in trust for the non-employee director or Executive Officer and his or her immediate family,
- shares owned through the Company's Employee Stock Purchase Program, and
- unvested service-based restricted stock units.

The value of a share shall be measured as the greater of the then-current market price or the closing price of a share of the Company's common stock on the acquisition date. In the event of an increase in the amount of a director's regular annual cash retainer or an Executive Officer's annual base salary, such non-employee director or Executive Officer will have up to two years from the effective date of such increase to acquire any additional shares to meet his or her new stock ownership requirements based on the increased annual cash retainer or salary. Compliance with these requirements shall be

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reviewed by the Compensation Committee of the Board following the end of each fiscal year.

In addition, the Compensation Committee may, in its discretion, encourage additional senior executives of the Company with a rank of Senior Vice President to comply with stock ownership guidelines determined by the Compensation Committee. The number of shares that any such senior executive shall be encouraged to own shall not exceed the number of shares which have a value equal to one times such senior executive's annual base salary.

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