

SONIM TECHNOLOGIES, INC.

CHARTER OF THE COMPENSATION COMMITTEE OF THE BOARD OF DIRECTORS

PURPOSE AND POLICY

The purpose of the Compensation Committee (the “*Committee*”) of the Board of Directors (the “*Board*”) of SONIM TECHNOLOGIES, INC.. (the “*Company*”), shall be to (i) act on behalf of the Board in fulfilling the Board’s responsibilities to oversee the Company’s compensation policies, plans and programs, (ii) review and determine (or recommend to the Board for approval) the compensation to be paid to the Company’s executive officers (as that term is defined in Section 16 of the Securities Exchange Act of 1934, as amended from time to time (the “*Exchange Act*”) and Rule 16a-1 thereunder) and directors, (iii) review and discuss with management the Company’s disclosures contained under the caption “Compensation Discussion and Analysis” (“*CD&A*”), when and as required by applicable rules and regulations of the Securities and Exchange Commission (the “*SEC*”), for use in any of the Company’s annual reports on Form 10-K, registration statements, proxy statements or information statements and (iv) prepare and review the Committee report on executive compensation included in the Company’s annual proxy statement in accordance with applicable rules and regulations of the SEC in effect from time to time. The term “*compensation*” shall include salary, long-term incentives, bonuses, perquisites, equity incentives, severance arrangements, retirement benefits and other related benefits and benefit plans. The operation of the Committee shall be subject to the Amended and Restated Bylaws of the Company as in effect (the “*Bylaws*”).

The policy of the Committee, in discharging these obligations, shall be to maintain an overall compensation structure designed to attract, retain and motivate management and other employees by providing appropriate levels of risk and reward in proportion to individual contribution and performance and to establish appropriate incentives for management to further the Company’s long-term strategic plan.

COMMITTEE COMPOSITION

The Committee shall consist of at least two members of the Board, each of whom shall satisfy the independence requirements of The Nasdaq Stock Market LLC (the “*Exchange*”) applicable to compensation committee members, as in effect from time to time, when and as required by the Exchange, and subject, in each case, to applicable transition provisions or exceptions permitted by the Exchange. Each Committee member may also be required to satisfy, as determined by the Board from time to time the (i) “non-employee director” standard within the meaning of Rule 16b-3 promulgated under the Exchange Act, (ii) any other qualifications determined by the Board or its Nominating and Corporate Governance Committee from time to time and (iii) any other requirements imposed by the rules and regulations of the SEC and other applicable laws. Any subsequent determination that any member of the Committee does not qualify as a “non-employee director” will not invalidate any previous actions by the Committee,

except to the extent required by law or determined to be appropriate to satisfy regulatory standards.

The members of the Committee shall be appointed by and serve at the discretion of the Board. Vacancies occurring on the Committee shall be filled by the Board. The chairperson of the Committee (the “*Chairperson*”) shall be appointed by the Board or, if it does not do so, the Committee members shall elect a Chairperson by vote of a majority of the full Committee.

MEETINGS AND MINUTES

The Committee shall hold such regular or special meetings as its members deem necessary or appropriate, but in no event less than annually. The presence in person or by such means as permitted by the Bylaws, of a majority of the Committee’s members shall constitute a quorum for any meeting of the Committee. All actions of the Committee will require (i) the vote of a majority of the members present at a meeting of the Committee at which a quorum is present or (ii) a unanimous written consent of the members of the Committee then serving.

Minutes of each meeting of the Committee, and each written consent, shall be prepared and distributed to each member of the Committee, the members of the Board and the Corporate Secretary of the Company after each meeting and shall be placed in the Company’s minute book. The Chairperson (or in his or her absence, a member designated by the Chairperson) shall preside over all meetings of the Committee.

The Chairperson of the Committee shall report to the Board from time to time regarding the activities of the Committee, or whenever so requested by the Board.

AUTHORITY

Each member of the Committee shall have full access to all books, records, facilities and personnel of the Company as deemed necessary or appropriate by any member of the Committee to discharge his or her responsibilities hereunder, including human resources personnel preparing the CD&A for inclusion in the Company’s filings with the SEC when and as required.

The Committee shall have the authority to retain, obtain advice and assistance from internal or external legal counsel, accounting or other advisors and consultants (referred to collectively as “*advisors*”) it deems necessary or appropriate in carrying out its duties. The Committee shall have sole authority to (i) determine appropriate compensation for any such advisor retained by the Committee, which reasonable compensation shall be funded by the Company and (ii) retain and terminate any compensation consultant to assist in the evaluation of director, principal executive officer or senior executive compensation, including sole authority to approve such consultant’s reasonable fees and other retention terms, which reasonable compensation shall be funded by the Company. Other reasonable expenditures for external resources that the Committee deems necessary or appropriate in the performance of its duties are permitted, unless prohibited by the Exchange or applicable law. The Committee shall have authority to request that any of the Company’s personnel, counsel, accountants or investment bankers, or any other consultant or advisor to the Company, attend any meeting of the

Committee or meet with any member of the Committee or any of its special, outside legal, accounting or other, advisors or consultants.

The Committee may form and delegate authority to subcommittees as appropriate (but only to the extent consistent with applicable law, the Bylaws, Corporate Governance Guidelines (as defined below) and rules of the Exchange), including but not limited to, a subcommittee composed of one or more members of the Committee to grant equity awards under the Company's equity incentive plans to persons who are not then subject to Section 16 of the Exchange Act. Without limiting the generality of the foregoing, the Committee may form and delegate authority to a committee composed solely of employees of the Company to serve as an administrative and/or investment committee, with fiduciary responsibilities under the Employee Retirement Income Security Act of 1974 ("**ERISA**"), with respect to one or more Company plans that are subject to ERISA. Delegation by the Committee to any subcommittee shall not limit or restrict the Committee on any matter so delegated, and, unless the Committee alters or terminates such delegation, any action by the Committee on any matter so delegated shall not limit or restrict future action by such subcommittee on such matters. The operation of the Committee shall be subject to the Bylaws as in effect from time to time.

The approval of this charter (this "**Charter**") by the Board shall be construed as a delegation of authority to the Committee with respect to the responsibilities set forth herein.

RESPONSIBILITIES

The Committee's procedures should remain flexible to address changing circumstances most effectively. Accordingly, the Committee may supplement and, except as otherwise required by applicable law or the rules and requirements of the Exchange, deviate from these activities as appropriate under the circumstances:

1. Overall Compensation Strategy. The Committee shall review, modify (as needed) and approve (or, if it deems appropriate, make recommendations to the full Board) the overall compensation strategy and policies for the Company, including:

(a) reviewing and approving corporate goals and objectives, relevant to the compensation of the Company's executive officers and other senior management, as appropriate;

(b) evaluating and approving, or recommending to the Board for approval, the Company's performance against corporate goals and objectives;

(c) evaluating and approving, or recommending to the Board for approval, the compensation plans and programs advisable for the Company, as well as evaluating and approving, or recommending to the Board for approval, the modification or termination of existing plans and programs;

(d) establishing policies with respect to equity compensation arrangements;

(e) reviewing regional and industry-wide compensation practices and trends to assess the adequacy and competitiveness of the Company's executive compensation programs

among comparable companies in the Company's industry; *provided, however*, that the Committee shall exercise independent judgment in determining the appropriate levels and types of compensation to be paid;

(f) reviewing and approving the terms of any employment agreements, severance arrangements, change in control protections and any other compensatory arrangements (including, without limitation, perquisites and any other form of compensation) for the Company's executive officers and other senior management, as appropriate, which includes the ability to adopt, amend and terminate such agreements or arrangements;

(g) reviewing and approving any compensation arrangement for any executive officer involving any subsidiary, special purpose or similar entity, taking into account the potential for conflicts of interest in such arrangements and whether the arrangement has the potential to benefit the Company;

(h) monitoring the Company's compliance with the requirements of the Sarbanes Oxley Act of 2002 relating to loans to officers and directors and with all other applicable laws affecting employee compensation and benefits;

(i) reviewing the Company's practices and policies of employee compensation as they relate to risk management and risk-taking incentives, to determine whether such compensation policies and practices are reasonably likely to have a material adverse effect on the Company;

(j) reviewing and considering the results of any advisory vote on executive compensation, if required by Section 14A of the Exchange Act and the rules and regulations promulgated thereunder;

(k) considering and, if appropriate, establishing share ownership guidelines for the Company's Principal Executive Officer and the Company's other executive officers; and

(l) evaluating the efficacy of the Company's compensation policy and strategy in achieving expected benefits to the Company and otherwise furthering the Committee's policies.

2. Compensation of Principal Executive Officer. The Committee shall establish and approve (or, if it deems appropriate, recommend to the Board for determination and approval) the compensation and other terms of employment of the Company's Principal Executive Officer, including the individual and corporate goals and objectives of the Company's Principal Executive Officer that are periodically established and shall evaluate the Principal Executive Officer's performance in light of relevant corporate goals and objectives, including the policies of the Committee and the Principal Executive Officer's performance in:

- fostering a corporate culture that promotes the highest level of integrity and the highest ethical standards;

- developing and executing the Company’s long-term strategic plan and conducting the business of the Company in a manner appropriate to enhance long-term shareholder value;
- achieving any other corporate performance goals and objectives deemed relevant to the Principal Executive Officer as set by the Committee; and
- achieving the Principal Executive Officer’s individual or corporate performance goals and objective deemed relevant to the Principal Executive Officer and as established by the Committee.

In determining the long-term incentive component of the Principal Executive Officer’s compensation, the Committee should seek to achieve an appropriate level of risk and reward, taking into consideration the Company’s performance and relative shareholder return, the potential benefits and costs to the Company of the award, the value of similar incentive awards given to principal executive officers of comparable companies, the awards given to the Company’s Principal Executive Officer in past years, and such other criteria as the Committee deems advisable. The Principal Executive Officer may not be present during the voting or deliberations regarding his or her compensation.

3. *Compensation of Other Executive Officers and Senior Management.* The Committee shall review and approve (or, if it deems appropriate, recommend to the Board for determination and approval) the individual and corporate performance goals and objectives of the Company’s other executive officers (as that term is defined in the Exchange Act and Rule 16a-1 thereunder), or other senior management, as appropriate, that are established periodically by the Principal Executive Officer. The Committee shall review, determine and approve the compensation and other terms of employment of each such executive officer or other senior management, taking into consideration the executive officer’s or senior management’s success in achieving his or her individual performance goals and objectives and the corporate performance goals and objectives deemed relevant to the executive officer as established by the Committee, as well as in fostering a corporate culture that promotes the highest levels of integrity and the highest ethical standards. In evaluating and determining, or making recommendations regarding, executive officer compensation, the Committee may, at its sole discretion, give consideration to the recommendations of the Principal Executive Officer.

4. *Compensation of Directors.* The Committee shall review and approve (or, if it deems appropriate, recommend to the Board for determination and approval) the type and amount of compensation to be paid or awarded to non-employee Board members, including consulting, retainer, Board meeting, committee and committee chair fees and option grants or other equity awards, as well as any changes considered appropriate. The Committee shall also periodically review the share ownership guidelines for non-employee Board members as set forth in the Company’s “Non-Employee Director Compensation Policy.”

5. *Selection of Compensation Consultants, Legal Counsel and Other Advisors.* The Committee shall have the direct responsibility for the appointment, compensation and oversight of the work of any compensation consultants or advisors engaged for the purpose of

advising the Committee, and such compensation consultants and advisors shall report directly, and be accountable, to the Committee. The Committee shall have sole authority to approve the reasonable fees and the other terms and conditions of such engagement, including authority to terminate the engagement. The Company must provide for appropriate funding, as determined by the Committee, for the payment of reasonable compensation to any such compensation consultant or advisor retained by the Committee. The Committee may select compensation consultants or other advisors to the Committee only after assessing the independence of these persons in accordance with the requirements of Exchange. If necessary, the Committee will review any conflicts of interest from the work of any compensation consultant or other advisors engaged, and any necessary disclosure in the Company's annual proxy statement required by the Exchange or applicable law. Nothing in this provision requires the Committee to implement or act consistently with the advice or recommendations of any advisor and the Committee shall, in any case, exercise its own judgment in fulfillment of its duties.

6. Administration of Benefit Plans. The Committee shall have full power and authority to adopt, amend and terminate (or, if it deems appropriate, recommend to the Board for adoption, amendment or termination) the Company's option plans, equity appreciation rights plans, pension and profit sharing plans, incentive plans, share bonus plans, share purchase plans, bonus plans, deferred compensation plans and similar programs. The Committee shall have full power and authority to administer these plans, establish guidelines, interpret plan documents, select participants, approve grants and awards, approve modifications to awards, and exercise such other power and authority as may be permitted or required under such plans. Notwithstanding anything to the contrary contained herein, (a) the Board shall retain the right to act on all such matters without limiting the Committee's authority, subject to compliance with applicable laws and regulations and (b) to the extent the Committee does not consist solely of "non-employee directors" within the meaning of Rule 16b-3 promulgated under the Exchange Act, any equity awards to be granted to persons who are then subject to Section 16 of the Exchange Act shall be determined and approved by the Board, upon recommendation of the Committee.

7. Compensation Discussion and Analysis. If required, the Committee shall review and discuss with management CD&A and recommend to the Board whether the CD&A should be approved for inclusion in the Company's annual reports on Form 10-K, registration statements, proxy statements or information statements and make recommendations to the Board as to whether or not the CD&A should be included in the Company's Annual Reports on Form 10-K, registration statements, proxy statements or information statements.

8. Compensation Proposals. The Committee shall provide recommendations to the Board on compensation-related proposals to be considered at the Company's annual meeting of shareholders, including the frequency of advisory votes on executive compensation.

9. Committee Report. The Committee shall prepare and review the Committee report on executive compensation to be included in the Company's annual proxy statement and, if required, in the Company's Annual Report on Form 10-K, in accordance with applicable SEC rules and regulations.

10. *Conflict-of-Interest Disclosure.* The Committee shall review and discuss with management, if appropriate, any conflicts of interest raised by the work of any compensation consultant that had any role in determining or recommending the amount or form of executive or director compensation (except as set forth in clause (a) and (b) of Section 5 above) or was retained by the Committee or management and how such conflict is being addressed for disclosure in the Company's annual proxy statement in accordance with applicable SEC rules and regulations.

11. *Committee Self-Assessment and Charter Review.* The Committee shall review, discuss and assess its own performance at least annually. The Committee shall also review and assess the adequacy of this Charter at least annually and shall recommend any proposed changes to the Board for its consideration.

12. *General Authority.* The Committee shall perform such other functions and have such other powers as may be necessary or appropriate in the discharge of any of the foregoing.

PUBLICATION

The Company shall make this Charter freely available to shareholders on request and, provided that the Company is subject to the periodic reporting requirements of the Exchange Act, shall publish it on the Company's website.

Adopted: March 26, 2019

Effective: March 26, 2019

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