

Sonim Technologies, Inc.
Code of Business Conduct and
Ethics

1. Introduction

Integrity is fundamental to Sonim Technologies, Inc. (“*Sonim*” or the “*Company*”). We are committed to maintaining the highest standards of business conduct and ethics. This Code of Conduct and Business Ethics (the “*Code*”) reflects the business practices and principles of behavior that support this commitment. We expect every employee, officer and director of Sonim to read and understand the Code and its application to the performance of his or her business responsibilities.

The Code will help guide us and help define how employees, officers and directors should conduct themselves as representatives of Sonim. The Code addresses conduct that is particularly important to proper dealings with the people and entities with whom we interact, but reflects only a part of our commitment. The Code cannot and is not intended to cover every applicable law or provide answers to all questions that may arise. From time to time we may adopt additional policies and procedures with which our employees are expected to comply, if applicable to them. However, it is the responsibility of each employee to apply common sense, together with his or her own highest personal ethical standards, in making business decisions where there is no stated guideline in the Code. Nothing in the Code alters the at-will employment policy of the Company.

We all must follow the law, act with integrity and honesty in all matters, and be accountable for our actions. We have high ethical standards for ourselves and our vendors. Lying, either overtly or through holding back information, is not something Sonim teams do.

2. What is Expected of Everyone at Sonim?

- Comply with the Code and the law wherever you are.
- Understand the Code.
- Use good judgment and avoid even the appearance of improper behavior.
- When in doubt, seek advice from your manager, HR, Finance or Legal.
- In all cases, disclosure and transparency are best practices.

Ask yourself:

- Are my actions consistent with Sonim culture and the Code of Conduct and Business Ethics?
- Are my actions legal?
- Are my actions ethical?
- Would I want to read about my actions in the news?
- Will my conduct reflect well on me and Sonim?

If the answer is no, then don't do it!

3. What is Expected of VPs, Directors and Managers of Sonim?

Employees who are VPs, Directors, Managers and other supervisors are expected to develop in other employees a sense of commitment to the spirit, as well as the letter, of the Code. Supervisors are expected to ensure that all agents and contractors conform to Code standards when working for or on behalf of Sonim.

- **As leaders you are expected to model appropriate conduct at all times.**
- **Ensure that the people you supervise understand their responsibilities under the Code and other Sonim Policies.**
- **Never encourage people you supervise, directly or indirectly, to achieve business results by doing anything that violates the law or the Code.**
- **Create an atmosphere where employees feel comfortable raising concerns without fear of retaliation.**
- **Respond to any questions or concerns immediately. Answer any questions you can, but raise any issue that may require investigation to Stephanie Sogawa immediately at s.sogawa@sonimtech.com.**

4. Who must follow the Code?

The Code applies to all employees, officers and directors of Sonim and its subsidiaries. Action by members of your immediate family, significant others or other persons who live in your household (referred to in the Code collectively as “*family members*”) also may potentially result in ethical issues to the extent that they involve business of the Company. For example, acceptance of inappropriate gifts by a family member from one of our suppliers could create a conflict of interest and result in a Code violation attributable to you. Consequently, in complying with the Code, you should consider not only your own conduct, but also that of your family members, significant others and other persons who live in your household.

Any employee who violates the standards in the Code may be subject to disciplinary action, which, depending on the nature of the violation and the history of the employee, may range from a warning or reprimand to and including termination of employment and, in appropriate cases, civil legal action or referral for regulatory or criminal prosecution.

Sonim has operations and interests in many countries around the world. Employees, officers and directors are expected to comply with the Code and all local applicable laws, rules and regulations. If the Code conflicts with applicable local law, the local law will prevail.

5. Conflicts of Interest

We respect the rights of our employees to manage their personal affairs and investments and do not wish to impinge on their personal lives. At the same time, employees, officers and directors should avoid conflicts of interest that occur when their personal interests may interfere in any way with the performance of their duties or the best interests of Sonim, including when an employee, officer, or director, or his or her family member, receives improper personal benefits as a result of his or her position with Sonim. A conflicting personal interest could result from an expectation of personal gain

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now or in the future or from a need to satisfy a prior or concurrent personal obligation. We expect our employees to be free from influences that conflict with the best interests of the Company or might deprive the Company of their undivided loyalty in business dealings. Even the appearance of a conflict of interest where none actually exists can be damaging and should be avoided. Whether or not a conflict of interest exists or will exist can be unclear.

Sonim abides by the securities laws that govern conflicts of interest by our executive officers and directors. As a result, the actions or relationships that meet the requirement for disclosure in our periodic filings with the U.S. Securities and Exchange Commission (the “*SEC*”) pursuant to Item 404 of Regulation S-K, referred to as related person transactions, must be approved or ratified, as applicable, by the Audit Committee or the Board as required by applicable laws and regulations and consistent with the Company’s policies. In the event such transaction is approved or ratified, it shall not be deemed a waiver of this Code.

If you have any questions about a potential conflict or if you become aware of an actual or potential conflict, you should discuss the matter with your supervisor or Stephanie Sogawa at s.sogawa@sonimtech.com. Supervisors may not authorize conflict of interest matters if they are unsure as to whether a problematic conflict of interest exists without first seeking the approval of Ms. Sogawa. If the supervisor is involved in the potential or actual conflict, you should discuss the matter directly with Ms. Sogawa.

Although no list can include every possible situation in which a conflict of interest could arise, the following are examples of situations that may, depending on the facts and circumstances, involve problematic conflicts of interests:

- **Employment by (including consulting for) or service on the board of a competitor, customer or supplier or other service provider.** Employment by or service on the board of a customer or supplier or other service provider is generally discouraged and you must seek authorization in advance if you plan to take such a position.
- **Owning, directly or indirectly, a significant financial interest in any entity that does business, seeks to do business or competes with Sonim.** If you would like to acquire a financial interest of that kind, you must seek approval in advance from Ms. Sogawa.
- **Soliciting or accepting gifts, favors, loans or preferential treatment from any person or entity that does business or seeks to do business with us.** See Section 6 for further discussion of the issues involved in this type of conflict.
- **Soliciting contributions to any charity or for any political candidate from any person or entity that does business or seeks to do business with Sonim.**
- **Taking personal advantage of corporate opportunities.** See Section 7 for further discussion of the issues involved in this type of conflict.
- **Conducting our business transactions with your family member or a business in which you have a significant financial interest.**

6. Gifts, Meals, Travel and Entertainment

Business gifts, meals and entertainment are meant to create goodwill and sound working relationships and not to gain improper advantage with vendors, suppliers, customers or other business partners (“*Business Partners*”) or facilitate approvals from government officials. Do not offer, provide or accept gifts, meals or entertainment, or any other favor, to or from Business Partners if so doing might compromise, or appear to compromise, your ability to make objective business decisions in the best interest of Sonim. Meals and entertainment should not be extravagant in nature, and must be for the express purpose of furthering a business relationship. Whether we are providing or receiving a business meal or entertainment, a representative from each company must be present. In general, gifts, travel or entertainment that might reasonably have a value in excess of \$200 per year to or from any one Business Partner may be seen as improper, and should be considered carefully for actual or perceived conflict of interest. The Company may from time to time adopt and make available to employees additional guidelines to consider when evaluating whether the acceptance of gifts, travel or entertainment from a Business Partner would be seen as improper. Prior to accepting such gift, travel, or entertainment you must disclose it by sending an e-mail fully describing the situation to your supervisor, department Vice President or Senior Vice President and Chief Financial Officer.

Under some statutes, such as the U.S. Foreign Corrupt Practices Act, giving anything of value, even *de minimis* dollar amounts, to a government official to obtain or retain business or favorable treatment is a criminal act subject to prosecution and conviction. Sonim employees and third parties must first obtain pre-approval from Stephanie Sogawa at s.sogawa@sonimtech.com prior to providing anything of value to a government official, foreign or domestic.

Please consult Sonim’s Anti-Corruption Policy for guidance and if any supervisor is uncertain as to whether a gift, meal, travel or entertainment offer is inappropriate, or would give the impression of impropriety, please discuss with Ms. Sogawa.

7. Corporate Opportunities

You may not take personal advantage of opportunities for the Company that are presented to you or discovered by you as a result of your position with us or through your use of corporate property or information, unless authorized by your supervisor or Stephanie Sogawa. Even opportunities that are acquired privately by you may be questionable if they are related to the Company’s existing or proposed lines of business. Significant participation in an investment or outside business opportunity that is directly related to the Company’s lines of business must be pre-approved by Ms. Sogawa. You may not use your position with the Company or corporate property or information for improper personal gain, nor should you compete with the Company in any way.

8. Business and Financial Records

The integrity of the Company’s records depends upon the validity, accuracy and completeness of the information supporting the entries to our books of account. Therefore, the Company’s corporate and business records should be completed accurately and honestly. The making of false or misleading entries, whether they relate to financial or operational results, is strictly prohibited. Our records serve as a basis for managing our business and are important in meeting our obligations to customers, suppliers, creditors, employees and others with whom we do business. Our accounting records are also relied upon to produce

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reports for our management, stockholders and creditors, as well as for governmental agencies. In particular, we rely upon our accounting and other business and corporate records in preparing the periodic and current reports that we file with the SEC. Securities laws require that these reports provide full, fair, accurate, timely and understandable disclosure and fairly present our financial condition and results of operations. As a result, it is important that our books, records and accounts accurately and fairly reflect, in reasonable detail, our assets, liabilities, revenues, costs and expenses, as well as all transactions and changes in assets and liabilities. We require that:

- no entry be made in our books and records that intentionally hides or disguises the nature of any transaction or of any of our liabilities or misclassifies any transactions as to accounts or accounting periods;
- transactions be supported by appropriate documentation;
- employees comply with our system of internal controls;
- no cash or other assets be maintained for any purpose in any unrecorded or “off-the-books” fund;
- no employee may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, or applicable laws, rules and regulations; and
- all employees must cooperate fully with our accounting, finance and legal departments, as well as our independent accountants and counsel, respond to their questions with candor and provide them with complete and accurate information to help ensure that our books and records are accurate and complete.

Employees who collect, provide or analyze information for or otherwise contribute in any way in preparing or verifying these reports should strive to ensure that our financial disclosure is accurate and transparent and that our reports contain all of the information about the Company that would be important to enable stockholders and potential investors to assess the soundness and risks of our business and finances and the quality and integrity of our accounting and disclosures. In addition:

- no employee may take or authorize any action that would intentionally cause our financial records or financial disclosure to fail to comply with generally accepted accounting principles, the rules and regulations of the SEC or other applicable laws, rules and regulations;
- all employees must cooperate fully with our Finance Department, as well as our independent public accountants and counsel, respond to their questions with candor and provide them with complete and accurate information to help ensure that our books and records, as well as our reports filed with the SEC, are accurate and complete;
- no employee, director or person acting under their direction, may coerce, manipulate, mislead or fraudulently influence our Finance Department, our independent public accountants or counsel, if the employee, director or other person knows or should know that the action, if successful, could result in rendering the Company’s financial statements materially misleading; and
- no employee should knowingly make (or cause or encourage any other person to make) any false or misleading statement in any of our reports filed with the SEC or knowingly omit (or

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cause or encourage any other person to omit) any information necessary to make the disclosure in any of our reports accurate in all material respects.

If employees are asked by an auditor or a government official to take part in an investigation of the Company or a fellow employee, employees must fully and honestly cooperate with these requests. However, if employees receives a request to take part in a government investigation or a request for information or documentation from a government official, he or she should immediately contact Stephanie Sogawa at s.sogawa@sonimtech.com. Any employee who becomes aware of any departure from these standards has a responsibility to report his or her knowledge promptly to a supervisor, Ms. Sogawa, the Audit Committee of the Board or one of the other compliance resources described under the heading “Reporting Violations” below.

Any employee who becomes aware of any departure from these standards has a responsibility to report his or her knowledge promptly to a supervisor, our General Counsel, Stephanie Sogawa, the Audit Committee or one of the other compliance resources.

9. Accurate Financial and Accounting Disclosures

Our principal executive officer, principal financial officer and people who perform similar functions are our “senior financial officers” and are responsible for ensuring that disclosures in our periodic reports and other public communications are full, fair, accurate, timely and understandable.

10. Media/Public Discussions

It is our policy to disclose material information concerning the Company to the public only through dedicated spokespeople to avoid inappropriate publicity and to ensure that all those with an interest in the Company will have equal access to information. All inquiries or calls from the press, industry and financial analysts should be referred to the Corporate Communications team. Unless a specific exception has been made by the Chief Executive Officer, designated spokespeople are the only employees who may communicate with the press, bloggers, industry and financial analysts on behalf of the Company. Employees may not provide any information to the media, blogger, industry or financial analysts about us off the record, for background, confidentially or secretly.

11. Confidentiality

In carrying out the Company's business, employees often learn confidential or proprietary information about the Company, its customers, suppliers, or partners. Employees must maintain the confidentiality of all information so entrusted to them, except when disclosure is authorized or legally mandated. Unauthorized disclosure of any confidential or proprietary information is prohibited.

In addition, because we interact with other companies and organizations, there may be times when you learn confidential information about other companies before that information has been made available to the public. You must treat this information in the same manner as you are required to treat our confidential and proprietary information. There may even be times when you must treat as confidential the fact that we have an interest in, or are involved with, another company.

You are expected to keep confidential and proprietary information confidential unless and until that information is released to the public through approved channels (usually through a press release, an SEC filing or a formal communication from a member of senior management, as further described

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above).

Your obligation to treat certain information as confidential does not end when you leave Sonim. You may not disclose any confidential or proprietary information to a new employer or to others after ceasing to be a Sonim employee, director or consultant.

12. Protection and Proper Use of Company Assets

All employees are expected to protect our assets and ensure their efficient use. Theft, carelessness and waste have a direct impact on our profitability. Our property, such as product components, office and laboratory supplies and computer, manufacturing and laboratory equipment, are expected to be used only for legitimate business purposes, although incidental personal use may be permitted. You may not, however, use our corporate name, any brand name or trademark owned or associated with the Company or any letterhead stationery for any personal purpose.

All data residing on or transmitted through our computing and communications facilities, including email and word processing documents, is the property of the Company and subject to inspection, retention and review by the Company, with or without an employee's or third party's knowledge, consent or approval, in accordance with applicable law. Any misuse or suspected misuse of our assets must be immediately reported to your supervisor or our General Counsel, Stephanie Sogawa at s.sogawa@sonimtech.com.

13. Fair Dealing

We strive to outperform our competition fairly and honestly. We do not seek competitive advantages through illegal or unethical business practices. Each employee should endeavor to deal fairly with the Company's customers, service providers, suppliers, competitors and employees. Accordingly, no employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information or by making any untrue statement of a material fact or omitting to state a material fact necessary to prevent any statement made from being misleading. You also must never create or submit false, inaccurate, or misleading invoices, receipts, or other financial or business-related documents to the Company.

Employees involved in procurement have a special responsibility to adhere to principles of fair competition in the purchase of products and services by selecting suppliers based exclusively on normal commercial considerations, such as quality, cost, availability, service and reputation, and not on the receipt of special favors.

14. Compliance with Laws

Acting ethically and obeying the law, both in letter and in spirit, are fundamental principles of the Code. Our success depends upon each employee's operating within ethical and legal guidelines and cooperating with local, national and international authorities.

We expect employees to understand the legal and regulatory requirements applicable to their business units and areas of responsibility. While we do not expect you to memorize every detail of these laws, rules and regulations, we want you to be able to determine when to seek advice from others. If you do have a question in the area of legal compliance, it is important that you not hesitate to seek answers from your supervisor or Stephanie Sogawa at s.sogawa@sonimtech.com.

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Disregard of the law will not be tolerated. Violation of domestic or foreign laws, rules and regulations may subject an individual, as well as the Company, to civil and/or criminal penalties. You should be aware that conduct and records, including emails, are subject to internal and external audits and to discovery by third parties in the event of a government investigation or civil litigation. It is in everyone's best interests to know and comply with our legal obligations.

Insider Trading Laws

Employees who have access to confidential (or "*inside*") information about the Company or about companies with which we do business are not permitted to use or share that information for stock trading purposes or for any other purpose except to conduct our business. All non-public information about the Company or about companies with which we do business is considered confidential information. To use material non-public information in connection with buying or selling securities, including "tipping" others who might make an investment decision on the basis of this information, is not only unethical, it is illegal. Employees must exercise the utmost care when handling material inside information.

International Business Laws

Our employees are expected to comply with the applicable laws in all countries to which they travel, in which they operate and where we otherwise do business, including laws prohibiting bribery, corruption or the conduct of business with specified individuals, companies or countries. The fact that, in some countries, certain laws are not enforced or that violation of those laws is not subject to public criticism will not be accepted as an excuse for noncompliance. In addition, we expect employees to comply with U.S. laws, rules and regulations governing the conduct of business by its citizens and corporations outside the United States.

These U.S. laws, rules and regulations, which extend to all our activities outside the United States, include:

- The Foreign Corrupt Practices Act, which prohibits directly or indirectly giving anything of value to a government official to obtain or retain business or favorable treatment, such as to obtain or retain business, direct business to any person, or secure any improper advantage, and requires the maintenance of accurate books of account, with all company transactions being properly recorded; and
- U.S. Export Controls, which restrict exports of goods, software and technology from the United States to many countries and re-export of these items from one foreign destination to another and prohibits transfers of U.S.-origin items to denied persons and entities.
- The Office of Foreign Assets Control of the Department of Treasury imposes trade sanctions and embargo programs against certain designated countries, entities and individuals, with whom transactions and dealings are generally prohibited.

Each employee must comply with Sonim's Anti-Corruption Policy and applicable export control, sanctions, and other international trade laws, which are described further below. If you have a question as to whether an activity is restricted or prohibited, seek assistance from our General Counsel, Stephanie Sogawa, before taking any action.

Antitrust and Fair Competition Laws

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Antitrust and fair competition laws are designed to protect the competitive process. These laws are based on the premise that the public interest is best served by vigorous competition and will suffer from illegal agreements or collusion among competitors. Antitrust laws generally prohibit:

- agreements, formal or informal, with competitors that harm competition or customers, including price fixing and allocations of customers, territories or contracts;
- agreements, formal or informal, that establish or fix the price at which a customer may resell a product; and
- the acquisition or maintenance of a monopoly or attempted monopoly through anti-competitive conduct.

Competitive information must be gathered with care. Certain kinds of information, such as pricing, production and inventory, should not be exchanged with competitors, regardless of how innocent or casual the exchange may be and regardless of the setting, whether business or social. We must conduct all interactions with competitors, including social activities, as if they were completely in the public view, because they may later be subject to examination and unfavorable interpretation. Indeed, discussions of certain topics (such as prices) with competitors may be illegal. Any activity in violation of these laws is prohibited. If there is any doubt about the legality of a situation, please contact Stephanie Sogawa at s.sogawa@sonimtech.com.

Antitrust and fair competition laws impose severe penalties for you and the Company, for certain types of violations, including criminal penalties and potential fines and damages of millions of dollars, which may be tripled under certain circumstances. Understanding the requirements of antitrust and fair competition laws of the various jurisdictions where we do business can be difficult, and you are urged to seek assistance from your supervisor or Ms. Sogawa whenever you have a question relating to these laws.

Environmental Laws

Federal law imposes criminal liability on any person or company that contaminates the environment with any hazardous substance that could cause injury to the community or environment. Violation of environmental laws can involve monetary fines and imprisonment.

15. Reporting Violations

Your most immediate resource for any matter related to the Code is your supervisor. He or she may have the information you need or may be able to refer the question to another appropriate source. There may, however, be times when you prefer not to go to your supervisor. In these instances, you should feel free to discuss your concern with Stephanie Sogawa.

We have also set up a toll-free hotline or you can submit an incident report if you wish to anonymously report violations of corporate policy or this Code. The anonymous hotline information is set forth below. Matters submitted to this hotline will be reported to Stephanie Sogawa and/or may also be reported to the Chairman of our Audit Committee. Whether you identify yourself or remain anonymous, your telephonic or email contact with the hotline will be kept strictly confidential to the extent reasonably possible within the objectives of the Code.

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Primary Website: www.lighthouse-services.com/sonimtech

English www.lighthousegoto.com/sonimtech/eng
Chinese (Traditional) www.lighthousegoto.com/sonimtech/ctr

Toll-Free Telephone:

Direct Dial

- English speaking USA and Canada: 833-360-0008
- Spanish speaking USA and Canada: 800-216-1288
- French speaking Canada: 855-725-0002
- Spanish speaking Mexico: 01-800-681-5340

AT&T USADirect

- See the document titled “International Toll-Free Hotline Access Instructions”

E-mail: reports@lighthouse-services.com (must include company name with report)

Fax: (215) 689-3885 (must include company name with report)

While it is Sonim’s desire to address matters internally, nothing in this Code should discourage you from reporting any illegal activity, including any violation of the securities laws, antitrust laws or any other federal, state or foreign law, rule or regulation, to the appropriate regulatory authority. The Code should not be construed to prohibit you from testifying, participating or otherwise assisting in any state or federal administrative, judicial or legislative proceeding or investigation.

Sonim will not discipline, discriminate against or retaliate against any employee who reports such conduct in good faith. Sonim will not retaliate against any individual participating in the investigation of any such complaint either. Finally, Sonim will not permit any such retaliation by any manager or executive officer, or by any company with which we contract.

16. Clarifying Questions and Concerns

If you encounter a situation or are considering a course of action and its appropriateness is unclear, discuss the matter promptly with your supervisor, our General Counsel, or your department Vice President; even the appearance of impropriety can be very damaging and should be avoided. Disclosure and transparency is always the best practice.

If you are aware of a suspected or actual violation of the Code by others, you have a responsibility and obligation to report it.

Supervisors must promptly report any complaints or observations of Code violations to Stephanie Sogawa at s.sogawa@sonimtech.com. If you believe your supervisor has not taken appropriate action, you should contact Ms. Sogawa directly. Ms. Sogawa will investigate all reported possible Code violations promptly and with the highest degree of confidentiality that is possible under the specific circumstances.

With respect to any complaints or observations of violations that may involve accounting, internal accounting controls and auditing concerns, Ms. Sogawa will promptly inform the Audit Committee, and the Audit Committee will be responsible for supervising and overseeing the inquiry and any investigation that is undertaken.

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If any investigation indicates that a violation of the Code has occurred, we will take such action as we believe to be appropriate under the circumstances. If we determine that an employee is responsible for a Code violation, he or she will be subject to disciplinary action up to, and including, termination of employment and, in appropriate cases, civil action or referral for criminal prosecution. Appropriate action may also be taken to deter any future Code violations.

17. Waivers

Any waiver of this Code for executive officers (including, where required by applicable laws, our principal executive officer, principal financial officer, principal accounting officer or controller (or persons performing similar functions)) or directors may be authorized only by our Board of Directors or, to the extent permitted by the rules of the Nasdaq Stock Market and our Corporate Governance Guidelines, a committee of the Board and will be disclosed to stockholders as required by applicable laws, rules and regulations.

18. Dissemination and Amendment

Sonim reserves the right to amend, alter or terminate this Code at any time for any reason. The most current version of this Code can be found at <https://www.sonimtech.com/>.