

SONIM TECHNOLOGIES, INC.

AUDIT COMMITTEE PRE-APPROVAL POLICY FOR SERVICES OF INDEPENDENT AUDITOR

1. GENERAL

Under the Sarbanes-Oxley Act of 2002 (the “*Act*”) and rules adopted by the Securities and Exchange Commission (“*SEC*”), the Audit Committee of Sonim Technologies, Inc. (the “*Company*”) is responsible for the appointment, compensation and oversight of the work of the independent auditor. As part of this responsibility, the Audit Committee is required to pre-approve all audit, review and attest services, as well as all permitted non-audit services (subject to a *de minimus* exception) to be performed by the Company’s independent auditor to ensure that the provision of these services does not impair the auditor’s independence. The engagement to perform services may be approved either on an explicit case-by-case basis before the independent auditor is engaged to provide each service or the engagement may be pre-approved on a collective basis pursuant to this policy. This policy sets forth the Company’s policy regarding the particular service that may be pre-approved on a collective basis as well as the procedures for such pre-approval. In no event shall any collective pre-approval result in a delegation to management of the Audit Committee’s authority.

2. DELEGATION

As provided by the Act, the Audit Committee may delegate pre-approval authority to one or more of its members. By this Policy, the Audit Committee delegates specific pre-approval authority to the Chair of the Audit Committee. The member or members to whom such authority is delegated shall report any pre-approval decisions to the Audit Committee at its next scheduled meeting.

3. AUDIT SERVICES

The scope, terms and fees of the engagement for the annual audit must be expressly pre-approved by the Audit Committee. The independent auditor will provide the Audit Committee with an engagement letter during the first quarter of each fiscal year outlining the scope of the audit services proposed to be performed during the fiscal year. The engagement letter, as amended to reflect any changes negotiated by the Audit Committee, will be subject to approval by the Audit Committee at the next regularly scheduled Audit Committee meeting. Subsequent to the approval of the engagement letter, the Audit Committee must approve any necessary and acceptable changes in terms, conditions and fees resulting from changes in audit scope, Company structure or other matters.

In addition to the annual Audit services engagement approved by the Audit Committee, the Audit Committee may pre-approve other Audit services. In general, other Audit services are those services performed by the independent auditor to fulfill the independent auditor’s responsibility under generally accepted auditing standards, including procedures by the independent auditor that are necessary to reach an opinion on the financial statements (e.g., review of a tax accrual or consultations with the national office on complex accounting issues to reach an audit judgment), statutory audits and comfort letters. The Audit Committee may pre-approve those Audit services listed in Appendix A on a collective basis. All other Audit Services not listed in Appendix A must be pre-approved separately by the Audit Committee.

4. AUDIT-RELATED SERVICES

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements. The Audit Committee believes that the provision of Audit-related services should not impair the independence of the auditor and may pre-approve the Audit-related services listed in Appendix B on a collective basis. All other Audit-related services not listed in Appendix B must be pre-approved separately by the Audit Committee.

5. TAX SERVICES

The Audit Committee believes that the independent auditor can provide certain limited Tax services to the Company without impairing the auditor's independence. The Audit Committee may pre-approve the Tax services listed in Appendix C on a collective basis. All other Tax services not listed in Appendix C must be pre-approved separately by the Audit Committee.

6. OTHER NON-AUDIT SERVICES

In determining whether to pre-approve any permitted non-audit service, the Audit Committee shall consider whether the service would impair the auditor's independence by requiring the auditor to:

- Function in the role of management;
- Audit its own work; or
- Act in an adversary role for the Company.

Consistent with the Act and SEC rules, the Audit Committee will not approve any of the following services:

- Bookkeeping or other services related to the accounting records or financial statements;
- Financial information systems design and implementation;
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports;
- Actuarial services;
- Internal audit outsourcing services;
- Management functions;
- Human resources;
- Broker-dealer, investment adviser or investment banking services;
- Legal services;
- Expert services unrelated to the audit; or
- Any other service that the Public Company Accounting Oversight Board determines by regulation to be impermissible.

The Audit Committee must pre-approve all other non-audit services.

7. SUPPORTING DOCUMENTATION

With respect to each proposed service proposed to be pre-approved, the independent auditor must provide detailed back-up documentation to the Audit Committee, regarding the specific services to be provided. Absent such back-up documentation, the service **may not** be pre-approved. Pre-approvals for audit, audit related and non-audit services by the Audit Committee shall be effective until the date set forth in the resolution of the Audit Committee approving such non-audit service; provided, however, no pre-approval shall be longer than one year from the pre-approval date.

8. PROCEDURES

Requests regarding engagements for which pre-approval is sought, must be submitted to the Audit Committee by both the independent auditor and the Chief Financial Officer, and must include a joint statement as to whether, in their view, the request or application is consistent with the SEC's rules on auditor independence. Such joint statement shall address why the provision of such services does not result in the independent auditor's performing management functions, auditing its own work or acting as an advocate for the Company.

Pre-approval shall be reflected in the minutes of the meetings of the Audit Committee, by written consent or by such other means as the Audit Committee determines.

Appendix A

Pre-Approved Audit Services

Dated:

SERVICE
Statutory audits or financial audits for subsidiaries or affiliates of the Company
Services associated with SEC registration statements, periodic reports including quarterly financial statements, and other documents filed with the SEC or other documents issued in connection with securities offerings (e.g., comfort letters, consents), and assistance in responding to SEC comment letters and required attest services

Appendix B

Pre-Approved Audit-Related Services

Dated:

SERVICE
Commencement of due diligence services pertaining to potential business acquisitions/dispositions provided that the target is not a client of the independent auditor
Consultations with and audits of target companies involved in a business acquisition/disposition with the Company
Financial statement audits of employee benefit plans
Agreed-upon or expanded audit procedures related to accounting and/or billing records required to respond to or comply with financial, accounting or regulatory reporting matters
Internal control reviews and assistance with internal control reporting requirements
Consultations by the Company's management as to the accounting or disclosure treatment of transactions or events and/or the actual or potential impact of final or proposed rules, standards or interpretations by the SEC, FASB, or other regulatory or standard-setting bodies
Attest services not required by statute or regulation

Appendix C

Pre-Approved Tax Services

Dated:

SERVICE
U.S. federal, state and local tax compliance
International tax compliance
Review of federal, state, local and international income, franchise, and other tax returns
Licensing or purchase of income tax preparation software from the independent auditor, provided that the function of the software is limited to preparation of tax returns

Appendix D

Permitted Non-Audit Services

Dated:

SERVICE	
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