

# SANGOMA TECHNOLOGIES CORPORATION

## WHISTLEBLOWER POLICY

The following whistleblower policy was adopted by the board of directors of Sangoma Technologies Corporation (the “Company”) on October 3, 2022.

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As indicated in the Company’s Code of Business Conduct, the Company and its subsidiaries (collectively, the “**Sangoma Entities**”) have a strong commitment to observing high standards of business and personal ethics in the conduct of their duties and responsibilities. Directors, officers, managers and employees of the Sangoma Entities and other individuals providing services to the Sangoma Entities, including consultants, contractors (collectively, “**Sangoma Personnel**”) are expected to talk to supervisors, managers or other appropriate personnel about concerns they may have in respect of illegal or unethical behavior and when in doubt about the best course of action in a particular situation. It is the policy of Sangoma Entities not to allow retaliation for reports of such conduct made in good faith. It is, at the same time, unacceptable to file a report knowing it is false.

The Sangoma Entities require honest and accurate recording and reporting of information. The Sangoma Entities’ accounting records are relied upon to produce reports for management, directors, managers, securityholders, governmental agencies and persons with whom the Sangoma Entities do business. All of the Company’s financial statements and the books, records and accounts on which they are based must appropriately reflect the Sangoma Entities’ activities and conform to applicable legal, accounting and auditing requirements and to the Sangoma Entities’ system of internal controls.

### 1. Confidential Complaint Procedures

Any employee with a good faith concern about any accounting or auditing matter or any other matter which such employee believes is in violation of the Code of Business Conduct, including:

- fraud or deliberate error in the preparation, evaluation, review or audit of any financial statements of the Company;
- fraud or deliberate error in the recording or maintaining of financial records of the Sangoma Entities;
- deficiencies in, or non-compliance with, the Sangoma Entities’ system of internal controls;
- misrepresentations or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Sangoma Entities;
- deviations from full and fair reporting of the Sangoma Entities’ financial condition;
- failure to comply with the Company’s Insider Trading Policy;

- failure to avoid or fully disclose any conflict of interest;
- failure to preserve the confidentiality of confidential information;
- the pursuit of personal opportunities that are discovered through the use of the Sangoma Entities' property, information or positions without the consent of the Company's board of directors and/or using Sangoma Entity property, information or positions for improper personal gain;
- the offer or receipt of any gift, gratuity or entertainment that might be perceived to unfairly influence a business relationship;
- illegal payments to government officials;
- illegal discrimination or harassment of any kind; or
- any other matter,

can report those concerns on a confidential and, if desired, anonymous basis to Sangoma's third-party confidential reporting system.

- Toll-Free Telephone:
  - North America: 1-866-921-6714 (reference Sangoma Technologies Corporation)
- E-mail:
  - [sangoma@integritycounts.ca](mailto:sangoma@integritycounts.ca)
- Online:
  - [www.integritycounts.ca/org/sangoma](http://www.integritycounts.ca/org/sangoma)

If a report is made via any of the above mechanisms the authorized review managers will receive an e-mail notification that a report has been made. Please note that the authorized review managers are the Company's Chief Financial Officer and General Counsel.

All reports will be reviewed thoroughly and followed up on as appropriate. The system also provides a clearly defined process to ensure all information is properly documented and tracked from the initial receipt through to resolution and reporting.

Confidentiality of complaints will be maintained to the fullest extent possible, consistent with the need to conduct an appropriate review. When possible, a review manager will acknowledge receipt of a complaint, although it is not the intention to communicate to the person making the complaint the status of its review or resolution.

Upon receipt of a complaint, a review manager will determine whether the complaint relates to a questionable accounting or auditing matter. Any complaints that do so relate will be immediately brought to the attention, and reviewed under the direction, of the Audit Committee of the

Company. Prompt and appropriate corrective action will be taken when and as warranted in the judgement of the Audit Committee.

The review managers will maintain a log of all complaints that are received, tracking their receipt, investigation and resolution.

**2. Protection of Sangoma Personnel**

The Sangoma Entities will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any Sangoma Personnel in the terms and conditions of employment based upon any lawful actions with respect to good faith reporting of complaints as contemplated in these procedures.

**3. Review of Policy**

Sangoma is responsible for the interpretation and administration of the requirements set out in this Policy. Sangoma reserves the right to amend this document and procedure at any time according to the laws and regulations of any applicable jurisdiction. This Policy will be reviewed as and when necessary.