

Sangoma Report Under the *Fighting Against Forced Labour and Child Labour in the Supply Chains Act*

Introduction

This report (the “Report”) is produced by Sangoma Technology Corporation (“Sangoma” or the “Corporation”) for the fiscal year ending June 30, 2024 and is the Corporation’s first report on forced and child labour in supply chains, as required by Canada’s new Fighting Against Forced Labour and Child Labour in Supply Chains Act (the “Act”). This is a joint report made under Section 11 of the Act on behalf of Sangoma.

Sangoma considers the respect of human rights to be a fundamental corporate responsibility and a value governing our operations. We are committed to protecting human rights globally and to providing a fair and ethical workplace. This Report describes the steps taken by Sangoma and certain of its subsidiaries to assess and address Sangoma’s risks with respect to forced labour and child labour. In this Report, unless otherwise stated, references to “Sangoma”, the “Corporation”, “we”, “us”, “our” and similar expressions refer to Sangoma.

Overview

Sangoma is a global provider of managed cloud-based communications and technology solutions for businesses of all sizes, with its head office in Markham, Canada (TSX: STC & Nasdaq: SANG). We have approximately 650 employees as of December 31, 2024, with the majority based in the United States.

Corporate Policies

Sangoma is committed to ethical corporate citizenship and promoting strong ESG performance in its activities. Sangoma demonstrates these commitments through transparent and responsible actions driven by its values. These values respect and are informed by those of its stakeholders, including the communities with which we interact. Sangoma expects all its employees, as well as contractors and consultants who perform work on Sangoma’s behalf, to report immediately any suspected violations of laws, regulations, the Code of Business Conduct and Ethics, or Sangoma policies. Sangoma strives to attain the highest level of ethical integrity and to this end conducts internal audits that independently validate controls and investigate abuses. Our activities are guided by the corporate policies and programs noted below.

Business Conduct and Ethics

Sangoma’s Code of Business Conduct and Ethics applies to all our directors, officers and employees, consultants and contractors, with the aim of maintaining Sangoma’s integrity, reputation, honesty, objectivity and impartiality. Our Code of Business Conduct and Ethics is an internally facing policy, designed to set out our expectations of our personnel in how they conduct themselves in their business dealings on behalf of Sangoma and in the performance of their duties.

This includes guidance in the areas of ethical conduct in dealing with customers, suppliers and co-workers, including with respect to forced labour and child labour; avoiding conflicts of interest; compliance with applicable laws; and reporting of any violations of the Code of Business Conduct and Ethics itself.

Whistleblower Policy

Sangoma's Whistleblower Policy establishes procedures for employees and any third-parties to confidentiality and anonymously submit concerns to a third-party reporting system regarding any matter which an individual believes is in violation of the Code of Business Conduct and Ethics or otherwise is unlawful or unethical, including suspected instances or evidence of forced labour and child labour.

Commitment to Diversity and Non-Discrimination

Sangoma's Code of Business Conduct and Ethics and our Diversity Policy provide for a work environment free of discrimination and harassment based on race, colour, gender, age, social or ethnic origin, gender identity or expression.

Supply Chain

Sangoma Personnel

To date, we have determined that we do not carry a risk of forced labour or child labour as it relates to our personnel. Our recruiting processes ensure compliance with applicable employment standards currently in force in the jurisdictions in which we operate, including Canada and the United States, where most of our personnel is located.

Sangoma Suppliers

We are aware that there may be a risk of forced labour at all levels of our supply chain. Currently, the processes in place within the Corporation to determine the risk of forced labour or child labour are limited to Sangoma personnel, its subsidiaries and its first-level suppliers.

To date, we have determined that our direct suppliers do not carry a material risk of forced labour or child labour. We are assessing additional due diligence measures and practices that may be enacted to further address the risk of forced or child labour at the levels beyond our tier one suppliers as part of our efforts to continually improve our responsible sourcing approach.

Mineral Supply Chain Due Diligence

Commodity supply chains are complicated and fragmented, and improved visibility into raw material supply chains better enables businesses to identify human right and labour rights violations and hold suppliers accountable. We recognize that certain mining and mineral supply

chains are at higher risk of modern slavery. We conduct due diligence on high-risk minerals, including tin, tungsten, tantalum, gold and cobalt through our Responsible Minerals Program. While Sangoma does not engage in direct sourcing from mine sites and smelters, we are committed to avoiding the use of minerals that have fueled conflict, forced labour and child labour. We encourage our suppliers to support our effort to identify the origin of designated minerals used in our products consistent with recognized due diligence frameworks and source from smelters and refiners that have successfully completed a recognized third-party responsible minerals audit. Our process for mapping and addressing our risks related to mineral sourcing can be found in our most recent Conflict Minerals Report filed with the United States Securities and Exchange Commission.

Risk Assessment & Management

We rely on the cooperation of our suppliers and expect them to meet the highest standards of quality and ethics, as defined in our various policies and codes of conduct, discussed in this Report. We also encourage our production suppliers to maintain a Child Labour Policy to ensure suppliers take the appropriate measures to ensure that there are no instances of forced labour or child labour at our suppliers' or their sub-contractor's places of production and/or operation.

Additionally, our suppliers maintain third-party certification of their manufacturing operations to the following standards:

- ISO 914001 Certification for Environmental Management Systems
- ISO 45001 Certification for Occupational Health & Safety

Remediation Measures

Sangoma is committed to providing remediation for any confirmed instances of forced labour or child labour in its supply chain should such an event arise. In Fiscal 2024, Sangoma did not identify, nor was it alerted to, any instances of forced labour or child labour in its supply chain.

Sangoma maintains a non-retaliation policy in its Code of Business Conduct & Ethics and its Whistleblower Policy to allow any employees or suppliers to report any violation of those codes or any applicable laws and regulations and to ensure that the Corporation is made aware of any such violation, including any unethical behaviours and those relating to forced labour and child labour.

Training

Sangoma's employees receive regular training on our policies. All new employees undergo an onboarding process that includes mandatory training on our Business Code of Conduct & Ethics policy. As identified in Fiscal 2023, we have increased workforce training and awareness building, requiring training to occur at least once annually.

Assessing Effectiveness

As Sangoma continues the development of its program to prevent forced and child labour risks, it will consider and implement measures to assess the effectiveness of those procedures. We regularly review our codes and other applicable policies and practices.

Prospective Actions

In an effort to improve our commitment and support our efforts to identify and address any forced and child labour risks that exist in our supply chain, we are considering and intend to take the following actions to support our anti-slavery, forced labour and child labour commitment:

- Continue regularly reviewing of our current policies and procedures
- Implement a Supplier Code of Conduct
- Review of screening procedures for our suppliers through third-party providers

Approval and Attestation

This Report was approved pursuant to subparagraph 11(4)(b)(ii) of the Act by the Board of Directors of Sangoma Technologies Corporation.

In accordance with the requirements of the Act, and in particular Section 11 thereof, I, the undersigned, attest that I have received the information contained in this Report for Sangoma. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in this Report is true, accurate and complete in all material respect for the purposes of the Act, for the reporting year ending June 30, 2024.

I have the authority to bind Sangoma Technologies Corporation.

Per: "*Charles Salameh*"

Full Name: Charles Salameh
Title: Chief Executive Officer & Director
Date: May 29, 2025