

## **CORPORATE GOVERNANCE AND ETHICS**

### **OVERVIEW OF BUSINESS ETHICS**

We believe that long-term, trusting relationships with investors, customers and employees are built through being honesty, openness and fairness. We are committed to upholding the highest professional standards in all global business operations. We also expect that our employees and those with whom we do business will also adhere to these standards of conduct.

Outstanding, devoted employees are key to Sonus' success. Everyone is part of the company team, and each of us deserves to be treated with dignity and respect. In addition, every employee is responsible for his or her own conduct. Managers, in particular, set an example for other employees. Sonus requires all employees, including managers, to know and understand the Code of Business Conduct and Ethics and other Sonus policies, as they apply to the employee or manager and to those under his or her supervision.

Each employee has a responsibility to understand legal and ethical boundaries and to comply with all applicable laws and regulations in all of Sonus' operations globally. In addition, each employee must use sound judgment and common sense in following the spirit of Sonus' policies and doing the right, ethical thing in dealing with other employees and with customers, partners and investors.

### **CODE OF BUSINESS CONDUCT AND ETHICS**

The Code of Business Conduct and Ethics has been designed to deter wrongdoing and to promote:

- Honest and ethical conduct;
- Full, fair, accurate, timely, and understandable disclosure in financial reporting;
- Protecting confidential and proprietary information of Sonus and of our customers and partners;
- Compliance with applicable governmental laws, rules and regulations; and
- The prompt internal reporting of violations of this Code

The Code outlines the broad principles of legal and ethical business conduct embraced by Sonus. It is not a complete list of legal or ethical questions an employee might face in the course of business, and therefore, this Code must be applied using common sense and good judgment.

## SEC REPORTING POLICY

In addition to the Code of Business Conduct and Ethics, we have established a policy relating to corporate reporting and disclosure, accounting and auditing controls and procedures, securities compliance and other matters pertaining to fraud against shareholders. Sonus' internal operating controls and corporate reporting and disclosure procedures are intended to prevent, deter and remedy any financial reporting violations. Even the best systems of controls and procedures, however, cannot provide absolute safeguards against such violations. All employees have a responsibility to report any inappropriate conduct or concerns relating to corporate reporting and disclosure, accounting and auditing controls and procedures and securities compliance.

## REPORTING VIOLATIONS

The Code of Business Conduct and Ethics and SEC Reporting Policy are monitored by Sonus' Legal, Human Resources and Internal Audit organizations. The Code and SEC Reporting Policy apply to all employees of Sonus Networks, Inc. and its subsidiaries.

All Sonus employees are responsible for promptly reporting any issue or concern they believe in good faith may constitute a violation of this Code or any other Sonus policy. Employees who have questions regarding business conduct or possible violations of the Code should contact their manager, Human Resources, Internal Audit or the Legal Department. We also have established an [internal employee](#) hotline and Web site designed specifically to [allow Sonus employees to report anonymously](#) any concerns regarding situations at work that compromise the Code of Business Conduct and Ethics or the SEC Reporting Policy. All submissions and phone calls will be kept anonymous. [We strongly](#) encourage employees to utilize this service to speak up about *any* ethical violations. It is against Sonus policy to retaliate against any employee for good faith reporting of violations of the Code or the SEC Reporting Policy.

Sonus' ethics compliance program is also available to all customers, partners and shareholders who wish to bring to Sonus' attention any potential violations of or non-compliance with Sonus' Code of Business Conduct and Ethics. If any person reasonably believes that Sonus or any its employees or others, acting on behalf of Sonus, have violated any the Company's Code of Business Conduct and Ethics, any securities laws or regulations, the person should immediately report any such potential violation to the Company's Vice President and General Counsel, Charles Gray, [cgray@sonusnet.com](mailto:cgray@sonusnet.com), (978) 614-8505 or by email to [ethics@sonusnet.com](mailto:ethics@sonusnet.com). Any such complaints may be submitted on an anonymous basis. If you are concerned about maintaining anonymity, you may send correspondence directly to Sonus' Audit Committee at the following address:

Sonus Audit Committee  
250 Apollo Drive  
Chelmsford, MA 01824