

WHISTLEBLOWER POLICY OF REWALK ROBOTICS LTD.

I. PURPOSE

Section 301 of the Sarbanes-Oxley Act of 2002, Section 10A of the Securities Exchange Act of 1934, as amended, Rule 10A-3 thereunder and the Audit Committee Charter of ReWalk Robotics Ltd. (together with its subsidiaries, the “**Company**”) require the Company’s Audit Committee (the “**Audit Committee**”) to establish procedures for:

- the submission by employees of the Company or other persons retained by the Company on a regular basis and designated by the Compliance Officer (as defined below) (each, an “**employee**”), on a confidential and anonymous basis, of complaints or concerns regarding (i) questionable accounting or auditing matters, (ii) bribery or improper payments or (iii) certain other matters, including violations of the Company’s Code of Business Conduct and Ethics (the “**Code of Business Conduct and Ethics**”) to the extent conveyed to employees with respect to a particular jurisdiction; and
- the receipt, retention, and treatment of complaints or concerns regarding accounting, internal accounting controls, or auditing matters and the protection of employees submitting such complaints or concerns.

The Whistleblower Policy set forth herein (the “**Whistleblower Policy**”) is intended to facilitate disclosures, encourage proper individual conduct, and alert the Audit Committee to potential issues before serious consequences result.

II. PROCEDURES

1. Scope. Any employee of the Company may submit, on a confidential and anonymous basis, any complaints or concerns regarding: (i) questionable accounting or auditing matters, (ii) bribery or improper payments or (iii) certain other matters, including violations of the Code of Business Conduct and Ethics to the extent conveyed to employees with respect to a particular jurisdiction.

2. Submission Procedure. Complaints or concerns regarding the matters covered under this Whistleblower Policy may be reported anonymously and confidentially through (i) a weblink established by the Company through a third-party provider noted below, (ii) a toll-free Whistleblower number noted below. All complaints and concerns reported to this line will be reported promptly to both the Chairperson of the Audit Committee and the Compliance Officer (Mike Lawless, CFO). Receipt and processing of all complaints or concerns submitted will comply with all applicable data protection and other laws.

United States: 1-877-865-4586

On-line reporting: <https://www.whistleblowerservices.com/rwlk>

3. Treatment of Complaints. The Compliance Officer or any other person designated by the Chairperson of the Audit Committee will perform an initial evaluation of each potentially viable or valid submission.

Submissions pursuant to this Whistleblower Policy will not be investigated by the Audit Committee if on their face they (i) do not amount to a potentially viable or valid complaint or concern, (ii) are not related to any of the matters expressly covered by this Whistleblower Policy or (iii) are lacking in detail sufficient to permit a meaningful investigation. If the submission will not be investigated based on such reasons and includes the name or contact information of the complaining employee, the employee will be advised of the disposition. The Compliance Officer shall determine what, if any, other steps are appropriate and in

accordance with Company policies and shall inform the Chairperson of the Audit Committee regarding any submission falling within subparagraph (iii) if the gravity of such submission so warrants despite the lack of details.

Submissions received by the Compliance Officer falling under the matters covered by this Whistleblower Policy will be promptly forwarded to the Chairperson of the Audit Committee or any other member of the Audit Committee designated for this purpose. If an employee whistleblower wishes to discuss any matter with the Audit Committee, the employee should indicate this in his or her submission. The Compliance Officer will then inform the reporting person (if his or her identity is known) that the submission has been received and, to the extent appropriate, provide him or her with the steps taken to investigate the submission.

4. Evaluation and Investigation of Complaints by the Audit Committee. One or more members of the Audit Committee or any other person designated for that purpose by the Audit Committee may be delegated by the Audit Committee the authority to investigate any submission directed to the Audit Committee. In conducting any such investigation, the anonymity of the employee making any such submission on a confidential basis will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. If the Audit Committee so requests, a written report to the Audit Committee of all findings of fact, conclusions, and proposed recommendations for remedial action, if any, will be submitted within the timeframe set by the Audit Committee. These reports (and other documents regarding a submission) will be purged/destroyed to any extent and within any timeframe mandated by applicable law.

5. Meetings. Complaints or concerns submitted under this Whistleblower Policy will be reviewed and discussed at the regularly scheduled Audit Committee meetings. The Chairperson of the Audit Committee may call a special meeting of the Audit Committee if he or she believes that a submitted complaint or concern requires immediate attention.

6. Reporting. Upon concluding its review or investigation of a submission, the Audit Committee shall prepare a written report regarding the nature of such submission, the review or investigation process and its recommendations. The Audit Committee shall submit its report to the Chairperson of the Board of Directors. These reports (and other documents regarding a complaint) will be purged/destroyed to any extent and within any time frame mandated by applicable law. In addition, the Audit Committee will provide a regular update of the status of the investigation of any pending submission to the Compliance Officer not less than once each fiscal quarter to evaluate whether any disclosure is required with respect to such complaint in the Company's filings with the Securities and Exchange Commission. In addition, the Audit Committee will promptly notify the Compliance Officer and, if relevant, the Director of Human Resources of any development with respect to a pending submission that may be material to the Company.

III. ADMINISTRATION

The Audit Committee is responsible for the administration of this Whistleblower Policy. The Chief Executive Officer of the Company will take corrective and disciplinary actions, if appropriate, based on the findings of the investigations, which actions may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit salary increase, bonus or stock options, suspension without pay or termination of employment and any other actions in accordance with the Code of Business Conduct and Ethics. The Board of Directors shall decide on corrective and disciplinary action with respect to the Chief Executive Officer, if necessary.

IV. MISCELLANEOUS

1. No Retaliation. The Company does not permit retaliation of any kind against employees for complaints or concerns submitted hereunder that are made in good faith. The Company and its management are prohibited from discharging, demoting, suspending, threatening, harassing or in any manner discriminating against any employee as a result of any good faith complaint relating to the Company's

financial disclosures, accounting, internal accounting controls, auditing matters, bribery or improper payments or violations of the Code of Business Conduct and Ethics.

2. Record Keeping. The Audit Committee shall retain as a part of the records of the Audit Committee any such complaints or concerns for a period of no less than seven years from the date on which the complaint was submitted, except that complaints and documents pertaining to complaints will be purged/destroyed sooner, to any extent and within any time frame mandated by applicable law.

3. Notice to Employees. A notice to the employees of the Company regarding the adoption of this Whistleblower Policy will be made using good employee communication practices. These employee communications may differ by jurisdiction and may comply with local applicable laws on whistleblower procedure communications to employees. Communications will include instructions for submitting complaints under this Whistleblower Policy in a way that complies with applicable local law. In some countries employee communications regarding submission of complaints will actively discourage anonymous reporting, if consistent with local law. Anonymous reports will not be accepted from countries that flatly prohibit anonymous whistleblower submissions.

4. Review of Policy. The Audit Committee will review this Whistleblower Policy annually.
