

CORPORATE CODE OF ETHICS AND CONDUCT
OF
REWALK ROBOTICS LTD.

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CORPORATE CODE OF CONDUCT

INTRODUCTION

ReWalk Robotics Ltd. and its subsidiaries (the “*Company*” or “*ReWalk*”) are committed to promoting integrity, honesty and professionalism and maintaining the highest standards of ethical conduct in all of the Company’s activities. The Company’s success depends on its reputation for integrity and fairness. Therefore, it is essential that the highest standards of conduct and professional integrity be observed in all contacts made by the Company’s directors and employees, including officers, with customers, shareholders, suppliers, government officials, fellow employees and members of the general public. In this regard, the Company has established this written set of rules and policies of conduct to be used in conducting the business affairs of the Company (this “*Code*”).

The Company has also adopted other policies that are not part of this Code, but that employees are also required to follow. The following such policies are contained in separate documents:

- Whistleblower Policy
- Anti-Corruption Policy
- Insider Trading Policy
- Fair Disclosure Policy

Copies of these policies are available at 33 Locke Drive, Marlborough, Massachusetts 01752.

No code or policy can anticipate every situation that the Company’s directors and employees may encounter. Accordingly, this Code highlights areas of ethical risk, provides guidance in recognizing and dealing with ethical issues, and establishes mechanisms to report unethical conduct.

Each director and employee is responsible for adhering to the standards in this Code. Any reference to “employees” in this policy also includes consultants and contractors who devote all or substantially all of their time to the Company, without derogating from their independent contractor status or implying the existence of an employer-employee relationship in any way.

When in doubt, all directors and employees are encouraged to seek guidance and express any concerns they may have regarding this Code. Questions regarding these rules and policies should be directed, and concerns or possible violations of these rules and policies should be promptly reported, to the Company’s Compliance Officer.

The Company’s office of Human Resources is required to present the Code to all Company employees, who will be asked to sign a certificate of compliance in a customary form upon the Code’s adoption or when joining the Company and thereafter as reasonably determined by the Company, based on the adoption of a material amendment to the Code. The Compliance Officer shall present the Code to the Company’s directors for signature of a Certificate of Compliance in a similar manner. The signature on the Certificate signifies that: (1) the individual has agreed to act in full compliance with the Code’s contents; and (2) the individual acknowledges that requesting or pressuring a Company employee to violate the Code is prohibited.

Status of the Code, Modification and Waiver

The Certificate of Compliance does not replace any employment contract to which an employee is party and does not in any way constitute a guarantee of continued employment with the Company. In the event of explicit inconsistency between the Code and the individual employment agreements and other agreements between the Company and its employees, officers and directors, such individual agreements shall prevail. The provisions of the Code are intended to promote positive conduct and in no way does the Code derogate from the provisions contained in the individual agreements between the Company and its

directors and employees or from any applicable law. In addition, certain matters covered by the Code are also regulated by applicable law. The provisions of the Code are in addition to any applicable law and subject to any such law. Directors and employees are encouraged to approach the Company's Compliance Officer with any questions they may have regarding the respective applications of the Code and the applicable laws, rules and regulations.

The Company reserves the right to amend, modify, waive or terminate any or all of the provisions of the Code at any time for any reason. The Company will report any changes to this Code to the extent required by the rules of the Securities and Exchange Commission (the "*SEC*") and the Nasdaq Global Market ("*NASDAQ*").

Any waiver of any provision of this Code granted to any director or officer of the Company must be approved by the Company's Board of Directors. The Company will publicly disclose any waivers of this Code made to any officer or director of the Company (including a Named Officer as defined below), and will publicly disclose any amendments to this Code, as required by the provisions of the Securities Exchange Act of 1934, as amended (the "*Exchange Act*"), and the rules thereunder, and any applicable rules of the NASDAQ.

CORE COMPANY RULES AND PRINCIPLES

Compliance with Applicable Governmental Laws, Rules and Regulations

The Company and its directors and employees shall comply with both the letter and the spirit of all laws, rules and regulations applicable in any jurisdiction where the Company conducts business. Individuals who have questions about whether particular circumstances may involve illegal conduct, or about specific laws that may apply to their activities, should consult their immediate supervisor or the Compliance Officer.

Fair Dealing

Each employee, officer and director should endeavor to deal fairly with customers, creditors, shareholders, suppliers, competitors, government officials and employees of the Company. No director, officer or employee should take unfair advantage of anyone through manipulation, concealment, abuse of privileged information, including but not limited to competitively sensitive information, misrepresentation of material facts or any other unfair dealing practice.

Conflicts of Interest

Employees and Officers

Conflicts arise in numerous situations, and it is not possible to categorize every potential conflict. Each employee and officer is responsible for evaluating these situations and conferring with his or her supervisor or the Compliance Officer. In connection with the Code, we have also adopted the following conflicts policies relating to business or financial interests of employees and officers (for the following purposes, "employee" does not include non-employee directors of the Company, but shall include any officer of the Company):

- Employees must disclose to the Compliance Officer any ownership interest they have, directly or indirectly, in a competitor, customer or supplier. Employees may own, each individually, directly or indirectly, up to 0.5% of the stock of a competitor, customer or supplier without obtaining prior approval so long as the stock is publicly traded and the employee has no discretionary authority in dealing with the competitor, customer, or supplier. If the employee proposes to purchase, directly or indirectly, more than 0.5% of the stock of a competitor, customer, or supplier, if such company is not publicly traded, or if the employee has discretionary authority in dealing with the competitor, customer or supplier, then the stock may only be purchased with the

prior approval of the Compliance Officer, or, in the case of any officer, the prior approval of the Audit Committee of the Board of Directors (the “**Audit Committee**”).

- Employees must disclose any financial interest they may have in any transaction between the Company and a third party of which an Employee is aware, and that interest must be approved by the Compliance Officer prior to the transaction. In the case of an officer or director, the Compliance Officer will determine whether additional approvals are required by law. If the financial interest relates solely to the fact that a spouse/significant other, or other relative, works at the third party (but is not a director or officer of such party), then no prior approval will be required for employees other than Company’s officers, unless the employee deals with the supplier or customer, or the spouse/significant other or other relative deals with the Company or any subsidiary of the Company. Nevertheless, the employee must still disclose to his or her supervisor the potential interest in any proposed transaction of which he or she has knowledge. It is hereby clarified that any financial interest of an officer or director, even such that result solely from the fact that a spouse/significant other or other relative of such officer works at the third party, must be disclosed to, and approved by, the Compliance Officer, who may determine that additional approvals are required.
- No employee may perform services as a director, officer, employee, agent or contractor for any competitor of the Company.
- No employee may perform any services as a director, officer, employee, agent or contractor for any customer, supplier or any other entity that has a business relationship with the Company, without the prior approval of the Compliance Officer, or, in the case of any officer of the Company, the prior approval of the Audit Committee.

Non-Employee Directors

Members of the Company’s Board of Directors who are not also employees have special responsibilities to the Company but are often also individuals with substantial other responsibilities. Members of the Board will be required to disclose to the Board of Directors any personal, financial, business, or other economic interest they may have, directly or indirectly, in any existing or proposed transaction of the Company. Such personal, financial, business, or other economic interest of a non-employee director must be disclosed to the Company as soon as practicable after the director in question becomes aware of the transaction in which he or she has said interest, but in any event prior to the first meeting of the Board of Directors in which such transaction or dealing is first discussed and considered. Each non-employee director must promptly (but in any event prior to the first meeting of the Board of Directors in which such transaction or dealing is first discussed and considered) inform the Company if he or she performs services as a director, employee, consultant, contractor, or agent for any customer, supplier, or other third party with whom the Company has a business relationship. No non-employee director may serve as a director, employee, consultant, contractor, or agent for any competitor of the Company.

Corporate Opportunities

Without derogating from the liabilities of office holders pursuant to the Israeli Companies Law 5759-1999, directors, officers and employees of the Company are prohibited from taking (or directing to a third party) a business opportunity that is discovered by them through the use of Company property or information or presented to them in their capacity as a director, officer or employee. In addition, directors, officers and employees are prohibited from using corporate property, information or their position for personal gain, and from competing with the Company. Directors, officers and employees owe a duty to the Company to advance the Company's legitimate interests when the opportunity to do so arises. Any employee must fully disclose such opportunity in writing to the Compliance Officer who will determine whether the opportunity should be presented to the Board of Directors. Any director must disclose such opportunity to the Chairman of the Board (or, in the case of the Chairman, to the Chairman of the Audit Committee) who will determine whether the opportunity should be presented to the Board of Directors.

Political Activities

Each director, officer or employee is free to engage in personal volunteer political activity and contribute personal resources to candidates and parties in any manner consistent with applicable laws. While directors, officers or employees may freely participate in community activities and in the political process, they may not create the impression that they are speaking or acting for or on behalf of the Company. Employees, directors and officers may not use Company resources or coercive solicitations to further their own personal political activities or contributions. Company resources include money, use of the Company's facilities, supplies, letterhead, corporate names, logos or working time.

Please see also the "Anti-Corruption Policy" for procedures regarding donations to political causes.

Inside Information

Directors, officers and employees of the Company may not purchase or otherwise trade in securities of the Company or any other corporation, directly or indirectly, while in possession of "material nonpublic information" about the Company or such other corporation.

If family or friends of a director, officer or employee ask for advice about buying or selling the Company's shares, such director, officer or employee should not provide any such advice. U.S. Federal law and Company policy prohibits any director, officer or employee from "tipping" others (e.g., family or friends) regarding material nonpublic information that such director, officer or employee learns about the Company or other publicly-traded company in the course of employment or engagement.

Beyond disciplinary action, a violation of this policy may lead to civil and criminal penalties against the director, officer or employee. The same penalties apply to "tipping", regardless of whether the director, officer or employee derives any benefit from the trade.

For additional information, directors, officers and employees should refer to the Company's Insider Trading Policy. Directors, officers and employees who have any questions about specific securities transactions should obtain additional guidance in advance of the transaction from the Company's Compliance Officer.

Antitrust Matters

Antitrust laws are intended to protect and promote free and fair competition. Israeli and U.S. antitrust laws may apply to the Company, as well as similar laws in any other jurisdiction in which the Company does business. Therefore, directors, officers and employees should not exchange information with competitors regarding prices or market share and should refrain from exchanging other information that could be construed as a violation of antitrust laws (see below under "Confidential Information" for additional information).

The following agreements and arrangements are among those that may constitute violations of applicable laws and must not be engaged in under any circumstances:

- agreements with competitors to fix prices or any other terms and conditions of sale;
- agreements with competitors to boycott specified suppliers or customers;
- agreements with competitors to allocate products, territories or markets, or to limit the production or sale of products or product lines;
- agreements with competitors to refrain from bidding or any other form of influencing a bid illegally (bid-rigging);
- agreements with resellers to fix their resale prices; and
- any behavior that can be construed as an attempt to monopolize.

Failure to comply with antitrust or competition laws could result in heavy fines for the Company and/or imprisonment of employees, officers and/or directors. In the United States and Israel, it is not uncommon for individuals to be criminally prosecuted under antitrust or competition laws. The practice of prosecuting individuals is also developing elsewhere. Directors, officers and employees should report to the Company's Compliance Officer any instance in which such discussions are initiated by representatives of other competing companies.

Business Courtesies, Gifts and Gratuities

A business courtesy is a gift (whether in money or other thing of value) provided to a business counterparty. In certain situations, the exchange of limited, non-cash business courtesies may be appropriate. The Company, however, does not seek to improperly influence the decisions of its business counterparties or government officials by offering business courtesies, and the Company requires that the decisions of directors, officers and employees at the Company not be affected by having received a business courtesy.

For additional information, directors, officers and employees should refer to the Company's Anti-Corruption Policy. Directors, officers and employees who have any questions about specific business courtesies, gifts or gratuities should obtain additional guidance in advance of the transaction from the Company's Compliance Officer.

Confidential Information

Without derogating from any other agreement or legal obligation such as non-disclosure agreements signed with the Company, every director, officer and employee of the Company is obligated to protect the Company's confidential information, as well as that of customers, suppliers, shareholders, fellow employees and third parties who disclosed information to the Company in confidence.

Confidential Information consists of proprietary information and information that is not generally available to the public and may give one who uses it an advantage over competition. Confidential Information may include methods, products, trade secrets, formulae, resources, databases, internal office structure, personnel, financial data, price lists, pricing methods, trading conditions, technical data and information, marketing, marketing research and practices, business plans, prospects, client/customer lists, and personal or financial information. Confidential information can be in any form and on any medium, whether written or otherwise tangible. Proprietary information can be information that an employee, officer or director, acting alone or together with any other persons, may discover, create, develop, or improve while employed or engaged by ReWalk.

Upon termination of an employee's or an officer's employment or director's or consultant's engagement, he or she will return to the Company all confidential or proprietary information in its possession.

Use and Protection of Company Assets

Company assets are to be used only for the legitimate business purposes of the Company and only by authorized directors and employees or their designees. This includes both tangible and intangible assets.

Some examples of tangible assets include equipment such as computers, supplies, vehicles, telephones, copy machines and furniture. Some examples of intangible assets include intellectual property such as know-how, pending patent information, trade secrets or other confidential or proprietary information (whether in printed or electronic form). ReWalk's name and any name, trademark, service mark, logo or trade name associated with it or any of its products are valuable assets of the Company and may not be used by employees for any purpose except in connection with the furtherance of Company business.

Directors, officers and employees are responsible for ensuring that appropriate measures are taken to assure that Company assets are properly protected. In addition, directors, officers and employees should take appropriate measures to ensure the efficient use of Company assets, since theft, carelessness and waste may have a direct impact on the Company's profitability.

Unless otherwise provided in an employment agreement and other agreement between the Company and an employee, officers or directors, each employee, officer or director will use the Company's equipment for the purpose of his or her employment or engagement only. Therefore the use of computers or laptops, and any Company email account, shall be subject to scrutiny by the Company or on its behalf (for more information see the provision below dealing with Computer Software, Email and Internet).

Removal of Equipment from Company Premises

To protect the Company's physical assets, management approval is required for the removal of any equipment from the Company premises that is not designated as portable and for the employee's use.

Upon termination of an employee's or officer's employment or director's tenure, he or she will return to the Company all equipment and/or other property of the Company, including computers, documents, magnetic media, and all other materials belonging to the Company and/or related to his or her activities while employed or engaged by the Company.

Government Investigations

It is Company policy to fully cooperate with any appropriate government investigation. If a director, officer or employee learns about a possible government investigation or inquiry, he or she shall inform the Company's Compliance Officer immediately.

The Company prohibits any director, officer or employee from altering, destroying, mutilating or concealing a record, document, or other object, or attempting to do so, with the intent to impair the object's integrity or availability for use in an official proceeding. Furthermore, the Company prohibits any director, officer or employee from otherwise obstructing, influencing or impeding any official proceeding or any attempts to do so.

Public Company Reporting and Other Public Communications

As a public company, it is of critical importance that the Company's filings and submissions with the SEC and all other public disclosures or communications with shareholders be accurate and timely. Depending on his or her position with the Company, any director, officer or employee may be called upon to provide necessary information to assure that the Company's public reports and documents filed with the SEC and in other public communications by the Company are full, fair, accurate, timely and understandable. The Company expects its directors, officers and employees to provide prompt, accurate answers to inquiries related to the Company's public disclosure requirements. For additional information, directors, officers and employees should refer to the Company's Fair Disclosure Policy.

Record Management

Corporate integrity is at the foundation of this Code. All directors, officers and employees are expected to record and report information accurately and honestly, whether that information is submitted to the Company or to organizations or individuals outside the Company.

The Company shall develop, administer and coordinate a record management program, and issue retention guidelines for specific types of documents. Records should be maintained to comply with applicable statutory, regulatory or contractual requirements, as well as pursuant to prudent business practices. The Company prohibits any director, officer or employee from:

- altering, destroying, mutilating, concealing, covering up, falsifying or making a false entry in any record, document, or tangible object with the intent to impede, obstruct, or influence an investigation by appropriate governmental authority or bankruptcy proceeding, or in relation to or contemplation of any such matter, or with the intent to impair the object's integrity or availability for use in an official proceeding, otherwise obstructing, influencing or impeding any official proceeding or any attempts to do so; and
- assisting or encouraging any other person, such as the independent accountant, in destroying corporate audit records, such as workpapers, documents that form the basis of an audit or review, memoranda, correspondence, communications, other documents, and records (including electronic records) which are created, sent or received in connection with an audit or review and contain conclusions, opinions, analyses, or financial data relating to such audit or review.

In connection with these policies, please consult the Company's Compliance Officer in the event of litigation or any investigation or proceeding.

Recording Transactions

The Company seeks to maintain a high standard of accuracy and completeness in its financial records. These records serve as the basis for managing the Company's business, for measuring and fulfilling its obligations to employees, customers, suppliers and others, and for compliance with tax and financial reporting requirements. These records are available for inspection by management, directors and auditors.

In the preparation and maintenance of records and to ensure the effectiveness of the Company's internal controls over financial reporting, all directors, officers and employees must, to the extent applicable to the function of such director, officer or employee at the Company make and keep books, invoices, records and accounts that accurately and fairly reflect the financial transactions of the Company and maintain accurate records of transactions, time reports, expense accounts and other financial records. If a director, officer or employee discovers significant deficiencies or material weaknesses in the Company's internal controls over financial reporting or any fraud involving management or other employees, he or she must report such information to the Company's Audit Committee. Directors, officers and employees of the Company may not intentionally distort or disguise the true nature of any transaction in recording and documenting accounting entries, knowingly make a representation, either in a document or in oral communication, that is not fully accurate, or establish any undisclosed or unrecorded funds or assets for any purpose.

Directors, officers and employees of the Company are encouraged to submit any concerns or complaints regarding accounting, internal accounting controls or auditing matters via the procedures set forth in the Company's Whistleblower Policy. Such submissions may be made confidentially and anonymously.

Competitive Information

Collecting information on competitors from legitimate sources to evaluate the relative merits of their products, services and marketing methods is proper and often necessary. However, the ways information should be acquired are limited. Directors, officers and employees are prohibited from using improper means, such as theft, illegal entry or electronic eavesdropping in the gathering of competitive information. Directors, officers and employees are also prohibited from seeking confidential information from a new employee who recently worked for a competitor, or misrepresenting their identity in the hopes of obtaining confidential information from a competitor. Any form of questionable intelligence gathering is strictly against Company policy. Employees and directors should refrain from conversing with employees of any Company competitor about competitive information.

Computer Software, Email and Internet

Computer Software

The Company's policy is to respect the copyrights that protect computer software and to strictly adhere to all relevant laws and regulations regarding the use and copying of computer software. Therefore, the unauthorized duplication of software, whether or not owned by the Company, is prohibited, even if such duplication is for business purposes, is of limited duration or is otherwise accepted local practice.

Email and Internet

All electronic media and communication systems, including the Company's electronic mail (email) system, intranet, Internet access and voicemail are Company assets and are to be used for appropriate purposes only. All employees, officers and directors are generally expected to use external services for their personal needs, such as Internet-related email services and cloud storage services. Directors, officers and employees should not abuse access to the Internet for personal purposes.

All directors and employees should use the same care, caution and etiquette in sending email messages as in all other written or oral business communications. The Company will not tolerate discriminatory, offensive, defamatory, pornographic and other illegal or inappropriate messages or materials sent by email or accessed through the Internet. Since the email system and Internet connection are Company resources, the Company reserves the right at any time to monitor and inspect without notice, all electronic communications on personal computers or laptops owned by the Company or computers or laptops on the Company's network, premises or used in the business of the Company, including inspections of electronic mail transmissions, internet usage and inspections of their content (for the avoidance of any doubt, it is hereby clarified that all findings of any such inspection shall be the Company's sole property). To the extent that a director, officer or director decides to make personal use of the Company's computer or laptop, he or she shall do so in a reasonable manner, at their own risk, and will treat the Company's resources with respect as to their value and availability at all times. The Company reserves the right to limit such personal uses from time to time in accordance with its policies and as reasonably determined in case the Company believes that anyone is exploiting its resources. All directors and employees are urged to clearly indicate and mark as personal items they may keep on Company personal computers and laptops, in the Company's email, or otherwise on any Company resource, and may not so mark work-related items. When monitoring and inspecting the Company's personal computers or laptops or the Company's network, the Company shall make reasonable efforts not to access such items indicated or marked as personal but makes no guarantees to that effect.

Unless otherwise provided for in employment agreements and other agreements between the Company and its employees, officers and directors, each employee, officer or director will use the Company's equipment for the purpose of their employment or engagement only. Each employee, officer and director acknowledges and agrees as follows: (i) the Company shall have the right to allow other employees (including officers or directors) and other third parties to use personal computer or laptop,

services, users and accounts associated with the Company (and such employees or other third parties are instructed to avoid, to a reasonable extent, accessing information clearly indicated or marked as personal); (ii) the Company shall have the right to conduct inspections on any and all of the Company's computers, including inspections of electronic mail transmissions, internet usage and inspections of their content (for the avoidance of any doubt, it is hereby clarified that all examination's finding shall be the Company's sole property), provided, that the Company shall use reasonable efforts to avoid accessing items clearly indicated as personal; and (iii) in any and all times such employee, officer or director will transfer to the Company his or her log-on passwords to Company's resources upon request.

Employee Relations and Non-Discrimination

It is ReWalk's policy to provide equal opportunity in employment, development, and advancement for all qualified persons without regard to race, ethnicity, national origin, religion, sex (including pregnancy), sexual orientation, marital status, age, disability, genetic information, veteran or military status, or any other legally protected status, to the extent applicable in the relevant country of employment. Additionally, ReWalk expects all employees, directors and officers to conduct themselves in a professional manner with courtesy and respect for fellow employees, vendors, guests, clients, and the public. This policy applies to all areas of employment, including recruitment, hiring, training and development, promotion, transfer, termination, layoff, compensation, benefits, social and recreational programs, and all other conditions and privileges of employment, in accordance with applicable federal, state, and local laws.

Management is primarily responsible for seeing that equal employment opportunity policies are implemented, but all members of the staff share in the responsibility for assuring that, by their personal actions, the policies are effective and apply uniformly to everyone. Any employees, including supervisors, determined by ReWalk to be involved in discriminatory practices are subject to disciplinary action and may be terminated. If any employee or officer perceives any discriminatory actions or practices, he or she is urged to report them directly with his or her immediate supervisor. If, however, such employee or officer is not comfortable talking with his or her supervisor, he or she should contact the human resources manager.

Anti-Harassment Policy

ReWalk prohibits harassment based upon an individual's race, ethnicity, national origin, religion, sex, sexual orientation, marital status, age, disability or handicap, veteran status, and under any other basis protected under federal and state laws. The policy applies to all of ReWalk's employees, officers and directors and any third party they come into contact with in the course of doing their job or engagement and to any work environment, whether at ReWalk's premises or in other work-related settings.

When ReWalk receives a complaint, it will promptly investigate the allegation in a fair and expeditious manner. Although ReWalk cannot guarantee confidentiality, the investigation will be conducted in such a way as to maintain confidentiality to the extent practicable under the circumstances. ReWalk's investigation will include a private interview with the person filing the complaint and with witnesses, if any. Employee and officer witnesses are expected to fully cooperate with an investigation. Failure to do so may result in disciplinary action up to and including termination. ReWalk will also interview the person alleged to have committed harassment. When ReWalk has completed its investigation, it will, to the extent appropriate, inform the person filing the complaint and the person alleged to have committed the conduct of the results of the investigation.

If it is determined that inappropriate conduct has been committed by one of its employees, officers or directors, ReWalk will take such action as is appropriate under the circumstances. Such action may range from counseling to termination of employment or engagement, and may include such other forms of disciplinary action as are deemed appropriate under the circumstances.

Sexual Harassment

While all types of harassment are prohibited, sexual harassment requires particular attention.

The legal definition for sexual harassment includes, among others, sexual advances, requests for sexual favors, and verbal or physical conduct, or any other form of communication, of a sexual nature when:

- 1) submission to or rejection of such advances, requests or conduct is made either explicitly or implicitly a term or condition of employment or as a basis for employment decisions; or
- 2) such advances, requests or conduct have the purpose or effect of unreasonably interfering with an individual's work performance by creating an intimidating, hostile, humiliating or sexually offensive work environment.

Under these definitions, direct or implied requests by a supervisor for sexual favors in exchange for actual or promised job benefits, such as favorable reviews, salary increases, promotions, increased benefits, or continued employment, constitute sexual harassment.

If a director, officer or employee believes he or she may have been harassed, he or she should notify their supervisor immediately or the human resources manager. Any supervisor who was notified of a sexual harassment complaint, is required to promptly forward the complaint to the human resources manager and may not take independent mitigation actions in this regard.

ReWalk will promptly investigate every complaint of harassment. Typical steps in an investigation include separate interviews with those involved, putting statements from each party in writing, identifying and questioning witnesses, and other appropriate actions. If it is determined that harassment has occurred, ReWalk will take appropriate actions as reasonably deemed by it to address the offending conduct.

This policy shall also generally apply (with the necessary changes) to the conduct of directors, officers and employees when dealing with persons engaged by entities with which the Company has a business relationship.

For additional information, directors and employees should refer to the manuals and regulations that govern the terms of your employment with the Company (as applicable in the jurisdiction in which you are employed), including the Company's Policies and Procedures Manual (for the Company's subsidiary in the US) or the Israeli Company's Sexual Harassment Policy. Officers and employees who have any questions about specific instances of harassment should reach out to their immediate supervisor or Human Resources.

Environment, Safety and Health

The Company is committed to conducting its business in compliance with all applicable environmental and workplace laws, regulations and permits in a manner that has the highest regard for the safety and well-being of its employees, customers and the general public. Therefore, the Company expects all employees, officers and directors to strictly follow the letter and the spirit of all applicable laws and regulations relating to workplace health and safety.

If an employee's or officer's work involves compliance with any safety and health laws, it is the responsibility of the employee or officer to familiarize himself or herself with the relevant laws and regulations, including record keeping. Employees and officers with questions regarding the requirements that apply to their work area should contact Human Resources.

All employees, officers and directors must immediately report any potential or suspected threat to human health to Human Resources. Such reports must be made as soon as possible and, in all cases, not later than 24 hours after the occurrence. Applicable laws and regulations regarding reporting requirements must be complied with within the mandated time frames.

An employee, officer or director must not report to work or work under the influence of unauthorized or illegal drugs and/or alcoholic beverages.

Export, Customs and Trade Controls

It is the Company's policy to fully comply with all applicable export, customs and trade control laws and regulations, licensing requirements, relevant countries' and international laws and applicable export and trade sanctions. Any investigation or inquiry by a governmental organization regarding alleged trade control violations or irregularities should be immediately reported to the Compliance Officer prior to taking any action. The Compliance Officer is available to answer any questions regarding customers, export licensing and trade controls and should be consulted as the need arises. For additional information, directors, officers and employees should refer to the Company's Trade Compliance Policy.

Public Statements

It is the Company's policy to provide accurate and consistent communication with the public. To maintain the consistency and accuracy of the information, corporate spokespersons are designated to respond to all inquiries. Only these spokespersons are authorized to release information to the public at the appropriate time. Generally, an employee, officer and director of the Company is prohibited from making public statements regarding issues or matters about which he or she is not an authorized spokesperson of the Company. If an employee, officer or director is contacted by the media about a matter regarding the Company, he or she must refer the media contact to the Company's appropriate public/investor relations or marketing manager.

All employees, particularly those in management, and directors are expected to conduct themselves in a manner that reflects positively on the Company. Employees, officers and directors are expected to be fair and courteous to fellow associates, customers, members, suppliers or people who work on behalf of the Company when expressing personal views in any media, including television, radio, online chat rooms, forums, social media platforms and other electronic media. It should be clear that such statements are personal and do not represent the Company's point of view.

For additional information, directors, officers and employees should refer to the Company's Fair Disclosure Policy.

Litigation and Claims

The Company, like all other businesses, is from time to time involved in disputes that may result in claims or litigation. If a director, officer or employee ever receive a legal document related to the Company, such as a summons, complaint, subpoena or discovery request, whether from a governmental agency, customer, supplier or otherwise, he or she must immediately contact the Compliance Officer to ensure an appropriate and timely response. No employee, officer or director should respond to any request, answer any questions or produce any documents without first discussing with the Compliance Officer. Also, it is not appropriate to attempt to list legal matters or pending litigation in vendor or supplier qualification forms, requests for proposals or quotes, or in any questionnaires, unless prescribed by the Compliance Officer. Under no circumstance should an employee, officer or director threaten or initiate legal action on behalf of the Company without appropriate authorizations.

CODE OF ETHICS FOR THE CHIEF EXECUTIVE OFFICER AND SENIOR FINANCIAL OFFICERS

This section (which ends immediately prior to the section titled "Reporting and Discipline") applies specifically to our Chief Executive Officer and all senior financial officers, including the Chief Financial Officer and persons performing similar functions (the "*Senior Financial Officers*" and together with the Chief Executive Officer, the "*Named Officers*"). This special Code of Ethics has been adopted to comply with Section 406 of the Sarbanes-Oxley Act of 2002. While this Code of Ethics is specifically addressed to the Named Officers, it sets forth broad principles that run throughout the Corporate Code of Conduct

and that we expect all of our executive officers, financial employees and all of our directors and other employees to follow. The signing of a certificate of compliance pertaining to the Corporate Code of Conduct shall be understood to include compliance with this Code of Ethics.

Named Officers shall:

1. Engage in and promote honest and ethical conduct, including the ethical handling of actual or apparent conflicts of interest between personal and professional relationships.

2. Avoid conflicts of interest and disclose to the Compliance Officer (or, in his or her absence, the Chair of the Audit Committee) any material transaction or relationship that reasonably could be expected to give rise to such a conflict.

3. Take all reasonable measures to protect the confidentiality of non-public information about the Company and its customers obtained or created in connection with their activities and prevent the unauthorized disclosure of such information unless required by applicable law or regulation or legal or regulatory process.

4. Take all reasonable measures to achieve responsible use of and control over the Company's assets and resources.

5. Promote full, fair, accurate, timely, and understandable disclosure in material respects in reports and documents that the Company files with, or submits to, the Securities and Exchange Commission and other regulators and in other public communications made by the Company in accordance with the following guidelines:

- all accounting records, and the reports produced from such records, must be in accordance with all applicable laws;
- all accounting records must fairly and accurately reflect the transactions or occurrences to which they relate;
- all accounting records must fairly and accurately reflect in reasonable detail in accordance with generally accepted accounting principles the Company's assets, liabilities, revenues and expenses;
- all accounting records must not contain any materially false or intentionally misleading entries;
- no transactions should be intentionally misclassified as to accounts, departments or accounting periods;
- all transactions must be supported by accurate documentation in reasonable detail and in all material respects to be recorded in the proper account and in the proper accounting period;
- no information should be concealed from our internal auditors or our independent auditors; and
- compliance with the Company's system of internal controls is required.

6. Comply with all governmental laws, rules and regulations applicable to the Company's business, including taking necessary steps to avoid and, where possible, prevent any violations of the securities laws.

7. Promptly report to the Chairperson of the Company's Audit Committee (or if the Chairperson is unavailable, to all other members of the Audit Committee) any fraud, whether or not material, involving management or other employees of the Company who have a significant role in the Company's disclosures or internal controls over financial reporting

8. Promptly report any possible violation of this Code of Ethics to the Compliance Officer or, in his or her absence, the Chair of the Audit Committee.

REPORTING AND DISCIPLINE

Reporting Violations of Company Policies and Illegal or Unethical Behavior

Directors, officers and employees shall take steps to ensure compliance with the standards set forth in this Code in the operations of the Company. If there are instances of non-compliance, whether found by internal or external monitors, directors, officers and employees shall ensure timely and reasonable remediation of such non-compliance and ensure that adequate steps are taken to prevent the recurrence and/or occurrence in the Company.

Directors, officers and employees are encouraged to promptly report information or knowledge of any act in violation of the laws, rules, regulations or this Code, or which he or she believes to be unethical, to the Company's Compliance Officer. As deemed appropriate by the Compliance Officer, such concerns, complaints or reports may then be directed to the attention of the Chairman of the Audit Committee of the Board of Directors, or, in the case of violations by employees who are not officers, to the Chief Executive Officer or designee(s) thereof, for further review and investigation. Failure to report known wrongdoing may result in disciplinary action against those who fail to report.

In no event will any action be taken against the employee, officer or director for making a complaint or reporting, in good faith, known or suspected violations of Company policy. Such employee, officer or director will not lose his or her job or position for refusing an order he or she reasonably believes would violate the provisions of this Code, and any retaliation against such employee, officer or director is prohibited.

Any report by a director, officer or employee will be kept confidential to the extent permitted by law and regulation and the Company's ability to address such concerns. In certain instances, the identity of the reporting director, officer or employee may be provided to those persons involved in the investigation.

For additional information, directors, officers and employees should refer to the Company's Whistleblower Policy. Directors, officers and employees who have any questions about specific violations of company policies or illegal or unethical behavior should obtain additional guidance from the Company's Compliance Officer.

Disciplinary Measures

The Board of Directors or the Chief Executive Officer, as appropriate, shall determine, or designate the appropriate person or persons to determine, suitable actions to be taken in the event of violations of this Code. The initial designee will be the Compliance Officer of the Company. Such actions shall be reasonably designed to deter wrongdoing and to promote accountability for adherence to this Code. In determining what action is appropriate in a particular case, the Board of Directors, the Chief Executive Officer or such designee shall take into account all relevant information, including the nature and severity of the violation, whether the violation was intentional or inadvertent, the extent of the likely damage to the Company and its shareholders resulting from the violation and whether the individual has committed previous violations of this Code or other Company policy concerning ethical behavior. The Board of Directors or the Chief Executive Officer shall provide a written notice to the individual involved in the violation stating that the Board of Directors, the Chief Executive Officer or such designee has determined that there has been a violation and indicating the action to be taken by the Board of Directors or Chief Executive Officer (as appropriate) against the individual.

Violations of the rules and policies of conduct set forth in this Code may result in one or more of the following disciplinary actions, if and as permitted under applicable law:

- a warning;
- a reprimand (noted in the employee's or officer's personnel record);
- probation;

- demotion;
- temporary suspension;
- required reimbursement of losses or damages;
- termination of employment; and/or
- referral for criminal prosecution or civil action.

Disciplinary measures may apply to any supervisor who directs or approves such violations, or has knowledge of them and does not promptly correct them.

Reporting of violations of this Code made in good faith will not result in retaliation against such person for making the report.

Further, conduct that violates this Code may also violate Israeli law, United States federal or state laws or laws outside the State of Israel and the United States. Such violations may subject the director, officer or employee to prosecution, imprisonment and fines. The Company may also be subject to prosecution and fines for the conduct of employees, officers or directors.