



WHISTLEBLOWER POLICY OF WIX.COM LTD.

I. PURPOSE

Certain regulations globally, and the Audit Committee Charter of Wix.com Ltd. (the “**Audit Committee**” and the “**Company**”, respectively) require the Audit Committee to establish procedures for:

- the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls or auditing matters and such other matters as described below; and
- the submission by employees of the Company or such other individuals entitled under applicable legislation (each, an “**Covered Person**”), on a confidential and anonymous basis, of concerns regarding such matters as described below.
- protection of Covered Persons submitting such complaints.

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. References to the “**Company**” include any subsidiary of the Company.

II. PROCEDURE

1. Scope. Any Covered Person may submit, on a confidential and anonymous basis, any complaints or concerns regarding (i) financial statement disclosures, accounting, internal accounting controls or auditing matters, (ii) violations of the Company’s Code of Conduct, or (iii) such other claims that would entitle the Covered Person to protection under applicable respective legislation.

2. Submission Procedure. Complaints and concerns regarding the matters covered under this Whistleblower Policy may be reported anonymously and confidentially through (i) a web-link established by the Company through a third-party provider, (ii) a telephone number provided by such third-party provider, (iii) the submission of a sealed envelope to the Company’s General Counsel (the “**Compliance Officer**”).

3. Treatment of Complaints. Complaints will be directed initially to the Chairman of the Company’s Audit Committee (the “**Chairman**”) with a copy to the Company’s Compliance Officer. A complaint that, in the Chairman’s opinion, is not related to any of the matters expressly covered by this Policy or that is lacking in details that permit a meaningful investigation will not be investigated by the Audit Committee. If the complaint will not be investigated based on such reasons and includes the name or contact information of the complaining Covered Person, the Covered Person will be advised that such complaint does not fall under the scope of this Policy and that he or she should consider submitting the complaint to another manager, as appropriate, and if the complaint does not include the name or contact information of the complaining Covered Person, it will be forwarded by the Compliance Officer to the appropriate manager for handling in a manner which such manager deems appropriate and in accordance with Company policies.

Complaints received by the Compliance Officer falling under the matters covered by this Policy shall be forwarded to the other members of the Audit Committee at least once every quarter or, promptly, in the case of matters deemed to be urgent by the Compliance Officer or complaints regarding questionable

accounting, internal controls or auditing matters. If a Covered Person wishes to discuss any matter with the Audit Committee, the Covered Person should indicate this in his or her complaint. The Compliance Officer will inform the Covered Person (if his or her identity is known) that the complaint has been received and, to the extent appropriate, provide him or her with the steps taken to investigate the complaint.

4. Evaluation and Investigation of Complaints. The Chairman or any other person designated by him or her will perform an initial evaluation of the complaint to determine if it involves any of the matters addressed by this Policy. If the complaint appears to involve accounting, internal accounting controls, auditing matters, violations of the Code of Conduct or such other matters that may be required to be reviewed by a committee of the board of directors pursuant to any applicable whistleblower regimes, the complaint will be reviewed and, if necessary, investigated, by the Audit Committee in a manner to be determined by it. One or more members of the Audit Committee or any other person designated for that purpose by the Audit Committee may be delegated the authority to investigate the complaint. In conducting any such investigation, the anonymity of the Covered Person making a complaint or submission on a confidential basis shall be maintained to the fullest extent possible consistent with the need to conduct an adequate review thereof. 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.

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

6. Reporting. Upon concluding its review or investigation of a complaint, the Audit Committee shall prepare a written report regarding the nature of the complaint, the review or investigation process and its recommendations. The Audit Committee shall submit its report to the Chairperson of the Board of Directors and the Lead Independent Director.

In addition, the Audit Committee will provide a regular update of the status of the investigation of any pending complaint 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 SEC. In addition, the Audit Committee will promptly notify the Compliance Officer and, if relevant, the Chief People Officer of any development with respect to a pending complaint that may be material to the Company.

III. ADMINISTRATION

The Audit Committee is responsible for the administration of this 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 Company equity, suspension without pay or termination of employment and any other actions in accordance with the Code of Conduct. 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 Covered Persons for complaints 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 Covered Persons as a result of any good faith complaint relating to the Company's accounting, internal accounting controls, auditing matters 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 that fall within the scope of this Policy, for a period of no less than seven (7) years from the date on which the complaint was resolved (or longer, if so required by

applicable law).

3. Notice to Employees. A notice to the employees of the Company regarding the adoption of this policy shall be published in substantially the form attached hereto as Exhibit A.

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

EXHIBIT A

Form of Notice to Employees

An employee of Wix.com Ltd. or its subsidiaries (the “**Company**”) (or such other individual entitled under applicable legislation) may submit a good faith complaint or concern about the Company’s accounting, internal accounting controls, auditing practices violations of the Company’s Code of Business Conduct and Ethics or such other matters as described under applicable legislation. We encourage you to take advantage of these procedures to make us aware of your complaints or concerns.

Complaints and concerns regarding the matters covered under the Whistleblower Policy (the “**Policy**”) may be reported anonymously and confidentially through (i) a web-link established by the Company through a third-party provider, (ii) a telephone number provided by such third-party provider, (iii) the submission of a sealed envelope to the Company’s General Counsel (the “**Compliance Officer**”).

Covered Persons are encouraged to use these methods, which are designed to permit an employee to complain freely, without involvement of their supervisor or fear of retaliation, about conduct that they believe should be reported under the Policy. Anonymous complaints should be factual instead of speculative or unsupported and should contain as much specific information as possible to allow the persons investigating the complaint to adequately assess the nature, extent and urgency of the situation. Employees should realize that if an anonymous complaint cannot be properly investigated without additional information, we may need to ask for more information, or close the matter for lack of sufficient information. If a reporting Covered Person wishes to disclose his or her identity, the Covered Person may, but is not required to, do so.

The Chairman of the Audit Committee has been authorized by the Audit Committee to determine, in its discretion, whether or not a Covered Person's complaint falls within the matters covered under the Policy. If it does, the Audit Committee will review and, if it deems necessary, direct an investigation of your complaint and issue a report with its findings and recommendations that will be submitted to the Chairman of the Board of Directors. If, on the other hand, a complaint is determined not to be related to any of the matters expressly covered by the Policy or is lacking in details that permit a meaningful investigation, the Compliance Officer will either: (i) if the Covered Person provided contact information when making the complaint, inform the Covered Person that his or her complaint is not appropriate for investigation under the Policy, or (ii) if no contact information from the Covered Person is available, forward the complaint to the appropriate manager within the Company.

Under the Sarbanes-Oxley Act and other laws that are applicable in some of the countries in which we have offices or employees, the Company and its management are prohibited from discharging, demoting, suspending, threatening, harassing or in any manner discriminating against any Covered Person submitting in good faith a complaint relating to the Company’s accounting, internal accounting controls, auditing matters or violations of the Code of Business Conduct and Ethics.

If you have any questions about the Policy, please contact the Company’s General Counsel.

Methods

List of Communication

<https://secure.ethicspoint.eu/domain/media/en/gui/107215/index.html>

Phone (Israel): 1-809-31-7148 (or such other number as indicated on the hotline website)