

**ANTI-CORRUPTION COMPLIANCE POLICY
OF
Wix.com Ltd.**

1. Anti-Corruption Policy Statement

It is the policy of Wix.com Ltd. and its subsidiaries (“we,” or the “**Company**”) to comply with all applicable anti-corruption laws and regulations in all countries in which the Company does business. This Policy addresses what we must do in order to comply with those laws and regulations. Any questions concerning this Policy should be referred to the Company’s General Counsel (the “**Compliance Officer**”) or anyone working under the authority of the Compliance Officer.

While local standards and practices may vary with respect to what is considered bribery, the Company’s policy can be summarized as follows: you may not improperly provide (or offer to provide) or receive, directly or indirectly, anything of value to or from anyone, including Government Officials (as defined below) to obtain or retain business, to obtain a commercial advantage, or to receive or provide favored treatment, anywhere in the world.

2. Scope

This Policy is mandatory and applies to all directors, officers and employees of the Company, and all contractors who devote all or substantially all of their time to the Company (collectively, “**Covered Persons**”). Any such designated persons shall be provided with a copy of this Policy and shall certify their compliance with it pursuant to procedures established by the Compliance Officer. The Company also requires Business Associates (as defined below and including all third parties acting on behalf of the Company) to comply with applicable anti-bribery and anti-corruption laws and the terms of their contracts. Violations of this Policy may constitute violations of applicable anti-bribery and anti-corruption laws and may subject the Company, Covered Persons and Business Associates to serious penalties, including fines and even imprisonment. Violations of this Policy may also result in termination of the employment relationship or contract with the Company.

3. Prohibition of Giving or Accepting Bribes

For purposes of this Policy, bribery is defined as the promising, offering, giving, requesting, agreeing to receive, accepting, or authorizing the giving or receiving, whether directly or indirectly, of any advantage (not necessarily financial) to induce or reward behavior that is “improper” (*i.e.*, illegal, unethical, or a breach of a duty or expectation that a person will act in good faith, impartially, or in accordance with a position of trust). The Company is committed to carrying out its business worldwide ethically and without the use of bribery.

Covered Persons are prohibited from offering, promising, giving, providing, or authorizing, whether directly or indirectly, the provision of anything of value to obtain or retain business, an improper advantage, or favored treatment from any third party (including Government Officials as detailed below), or any other person with whom the Company does or anticipates doing business. Similarly, Covered Persons are prohibited from soliciting, receiving, or authorizing, the receipt of anything of value from anyone, whether directly or indirectly, including business partners and other third parties, doing business with or seeking to do business with the Company, for the purpose of obtaining an improper advantage with the Company or having an improper influence or creating the perception of an improper influence, over a Covered Person’s judgment.

The term “anything of value” is very broad. It includes not only obvious bribes and kickbacks (e.g., rebating a portion of a contract payment to third parties or using consulting agreements to funnel payments to third parties), but also other activities and payments that we consider as bribes under this Policy. A bribe does not have to be fully effectuated to be a violation of this Policy – offering a bribe that is never accepted, or never paid, is still a violation of this Policy.

4. Government Officials

Without derogating from the generality of the above general prohibition, Covered Persons are specifically prohibited from offering, promising, giving, or authorizing the giving of, anything of value, whether directly or indirectly, to Government Officials without the prior written approval of the Chief Financial Officer (or a designee¹) and the Compliance Officer (or a designee).

For the purposes of this Policy, the term “Government Official” is broad and includes any officer or employee of a government or any department, agency, or instrumentality thereof or of a public international organization, or any person acting in an official capacity for or on behalf of such person. In addition, Government Official includes any: (i) officer, employee or person acting in an official capacity on behalf of a political party; (ii) a candidate for political office; (iii) an officer or employee of a state-owned or state-controlled company, regardless of the officer’s or employee’s rank or title; (iv) uncompensated honorary officials who have influence in the award of business; (v) members of royal families; (vi) any entity hired to review or accept bids for a government agency; (vii) officials, whether elected, appointed or under a contract, permanent or temporary, who hold a legislative, administrative, or judicial position of any kind in a country or territory; (viii) any person who performs public functions in any branch of the national, local, or municipal governments of a country or territory or who exercises a public function for any public agency or public enterprise of such country or territory; and (ix) spouses and other immediate family members of any of the persons listed above.

Facilitation Payments

Facilitation payments are payments made to a Government Official for the purpose of expediting or securing the performance of a routine non-discretionary governmental action, such as expediting licenses or scheduling (but not approving) inspections.

While facilitation payments may be permissible under certain applicable legal regimes, Covered Persons are expressly prohibited from making such payments. This Policy prohibits payments even where they have been requested or demanded by a Government Official or if the Government Official threatens adverse action against the Company unless a payment is made.

If a payment is made to protect an individual’s health and safety, it should be immediately reported to the Compliance Officer and must be accurately recorded in the Company’s books and records to reflect the amount and purpose of the payment. If at all practicable, contact should be made with the Compliance Officer before such a payment is made. If prior consultation is not practicable, the fact of payment and the circumstances should be reported to the Compliance Officer as soon as is practicable thereafter.

5. Gifts, Business Entertainment and Hospitality

Giving and Receiving Gifts

The Company recognizes that accepting and providing reasonable and proportionate gifts and entertainment may be considered in some jurisdictions as a normal part of business, and this Policy does not prohibit such gifts and entertainment, subject to the terms hereunder. The term “reasonable and proportionate” is not precisely quantified and requires the exercise of common sense, though generally, such term will refer to gifts with a retail value below USD 100 (“**Nominal Value**”).

¹ A designee- a Wix employee officially authorized in writing to act on behalf of the CFO or the Compliance Officer.

Prior approval reporting process:

Prior to giving or receiving gifts, Covered Persons are required to follow the reporting and approval process as follows:

- Gifts that are prohibited:

Gifts in the form of cash are prohibited.

Gift certificates (gift cards) redeemable for goods or services are prohibited unless prior approval is obtained from both the Compliance Officer (or designee) **and** the Chief Financial Officer (or designee).

If a gift would be considered extravagant or excessive or if the gift would likely affect the recipient's judgment, for example, in the context of an upcoming decision, approval or contract award, then the gift will be deemed unreasonable, even if it is below Nominal Value.

- Gifts that don't require approval:

Gifts of a Nominal Value below USD 100 do not require prior approval (unless, the gift is to a Government Official, or is in the form of cash or gift cards or is considered unreasonable in the specific context in which it is given). Such gifts must comply with Wix internal guidelines as for gifts and entertainment.

- Gifts that require approvals in all amounts:

Any gift to a Government Official in any amount requires prior written approval. This includes offering or providing any gift to a Government Official, including gifts below the Nominal Value. Prior approval must be obtained from the Chief Financial Officer, or a designee.

- Gifts above USD 100 that require approvals:

- **Gifts of between USD 100 - USD 200**

Require pre-approval from the Compliance Officer (or designee) according to Wix's internal reporting process.

- **Gifts in excess of USD 200**

Require prior written approval from both the Compliance Officer (or designee) **and** the Chief Financial Officer (or designee), according to Wix's internal reporting process.

Any request for exemption from the approval process detailed above requires prior written approval from the Compliance Officer (or designee) and the Chief Financial Officer (or designee).

Covered Persons must ensure that the decisions they make on behalf of the Company are free from third-party influence. Accordingly, Covered Persons must promptly report any gifts of significant value offered to or received by them to the Compliance Officer, who will assess the propriety of keeping the gift. If in doubt, seek advice from the Compliance Officer.

The Compliance Officer will determine the threshold values referred to above from time to time and such values will be communicated to the Covered Persons in writing.

Giving and Receiving Hospitality (including meals and entertainment)

Covered Persons may offer or receive infrequent, reasonable, and appropriate business meals or entertainment,

provided that business is discussed at those events and that the activity has a clear business purpose. An example would be the promotion, demonstration or explanation of the Company's products or services, or the negotiation, execution or performance of a contract.

Such activity shall not involve excessive expenditures. The guidelines for reasonable and appropriate activities shall be normal industry practice in the relevant locality consistent with local legal requirements. Further, reimbursement of such expenses will be subject to the Company's procedures such as stating the participants and the purpose of the meeting. In general, meals and entertainment should not exceed USD 200 per person per occurrence. In the event that the estimated cost of certain business entertainment is expected to exceed USD 200 per person, prior written approval from the Chief Financial Officer (or designee) is required.

Travel Expenses

Customer Travel expenses

There are occasions in which it may be appropriate for the Company to provide reasonable, bona fide travel expenses for customers/potential customers, including Government Officials. Such hospitality shall require written approval from the Chief Financial Officer and the Compliance Officer (or their designees) in advance and be subject to the following general guidelines:

- All costs incurred for travel shall be supported by a business hospitality form to be submitted to the Chief Financial Officer and Compliance Officer (or their designees).
- All flights and hotel reservations will be arranged strictly in accordance with the standards and classes applicable to Covered Persons.
- Only the following categories may be included in invitations: travel, lodging, reasonable meals (subject to the hospitality guidelines in the previous chapter) and professional incidental expenses (visa application, local transportation, etc.). All other expenses shall be the responsibility of the customer/potential customer.
- Invitations of Government Officials are exceptional events, and should therefore be handled with utmost sensitivity and caution by all involved. Any invitation of a Government Official requires the prior written approval of the Chief Financial Officer and the Compliance Officer.
- Any deviation from the above requires the approval in writing from the Chief Financial Officer and Compliance Officer.

Wix employees Travel expenses

If a Business Associate offers to cover travel expenses for any Wix employee, prior written approval is required from the Chief Financial Officer and the Compliance Officer (or their designees) before accepting. The general guidelines under the Customer Travel section above apply here as well.

Under no circumstances will cash be used to reimburse customers or Wix employees for travel-related expenses, and travel must never be offered or provided in exchange for any commercial advantage or favored treatment.

6. Political Contributions and Charitable Contributions

Company money, assets, property or other things of value may not be contributed, loaned, or made available to any candidate for public office, a political party, or a political committee. Contributions to political parties or candidates by Covered Persons, acting solely in their personal capacities during their private time, may not involve the use of any Company funds, time, equipment, supplies, facilities or use of Company's name.

The Company may, from time to time, make charitable contributions, which are limited to reasonable amounts as determined by the Company's Compliance Officer. Covered Persons must consult with the Compliance Officer regarding any donations requested by a Government Official. Under no circumstances should charitable contributions be made in an attempt to influence any decision or obtain an advantage.

7. Distributors, Finders, Agents, Consultants and other Third Parties that act on Wix's behalf

Should the Company engage distributors, finders, brokers, agents, consultants, subcontractors or other third parties (collectively, "**Business Associates**") to act on its behalf with customers or Government Officials, the Company will take appropriate measures to ensure such Business Associates comply with applicable anti-bribery and anti-corruption laws and the terms of their contracts. Accordingly, this Policy provides for strict controls and due diligence when dealing with Business Associates, and specifically with those who may interact with a Government Official for or on behalf of the Company.²

Furthermore, the Company will conduct risk-based anti-bribery and anti-corruption due diligence prior to the engagement of Business Associates who will act on the Company's behalf. The purpose of this due diligence is to ensure that it is a bona fide and legitimate entity, is qualified for the purpose of its engagement, and generally maintains standards consistent with the ethical and reputational standards of the Company. Due diligence will be conducted in accordance with the due diligence guidelines attached to this Policy as Annex A.

Information identified and received during the due diligence process will be reviewed by the Compliance Officer or a designee as applicable, and should be maintained by the Compliance Department in a due diligence file regarding the potential Business Associate.

8. Acquisitions, Partnerships, JVs and Similar Transactions

Prior to the Company entering into corporate acquisitions, partnerships, joint ventures or similar transactions, the Company will perform risk-based anti-corruption due diligence. The scope of such due diligence must be approved by the Compliance Officer.

9. "Red Flags"

A "red flag" is a fact pattern, situation, request, or other circumstance that indicates a possible anti-corruption compliance risk. Annex B to this Policy includes examples of "red flags", which are illustrative and not exhaustive. In case of doubt whether a certain fact or information known to a Covered Person constitutes a "red flag", please enquire with the Compliance Officer.

Covered Persons are required to monitor for and promptly report any "red flags" that raise bribery and/or corruption concerns to the Compliance Officer.

10. Books and Records

² This section does not apply to third parties who only provide goods or services to Wix and do not act externally on Wix's behalf. For example, a reseller who interacts with customers would be subject to these procedures. A consultant who only advises Wix but does not act on our behalf externally, would not be subject to this process.

The Company will maintain books and records that accurately reflect its transactions, use of Company assets, and other similar information, along with a reasonable system of internal controls. Covered Persons must ensure that: (i) gifts, business entertainment, hospitality, and other expenses are properly reported and recorded; (ii) payments made on behalf of the Company are supported by appropriate documentation; (iii) no payments to third parties are made in cash, unless pursuant to proper petty cash disbursements, and (iv) no Covered Person shall create or help to create any documents for the purpose of concealing any improper activity.

11. Mandatory Reporting: Safeguards Against Retaliation

The success of this Policy in preventing corruption relies on the diligence and commitment of all Covered Persons. Covered Persons must report any suspected violations of this Policy to the Compliance Officer. Covered Persons may also report such suspected violations anonymously, in accordance with the Company's Whistleblower Policy. The Compliance Officer will maintain a log of all inquiries and suspected violations in connection with this Policy. Covered Persons shall cooperate fully, truthfully, and candidly with any inquiry conducted by or on behalf of the Company. Failure to provide such cooperation may result in disciplinary action, including termination of employment.

The Company will take no adverse action against Covered Persons who report violations of this Policy honestly and in good faith.

12. Training

The Compliance Officer will establish and conduct a suitable risk-based training program to help effectuate the compliance goals of this Policy, and will maintain records documenting the date and content of the training and names of attendees.

13. Policy Annexes

The Compliance Officer may from time to time amend the Annexes attached to this Policy, in consultation with the Company's external counsel.

14. Questions About This Policy

Please contact the Compliance Officer if you have any questions regarding the scope and reach of applicable anti-corruption laws and regulations, whether a particular payment or gift would be consistent with this Policy or otherwise relating to this Policy.

Annex A

Due Diligence Procedures

The purpose of conducting due diligence on relevant Business Associates in the context of this Policy is to verify, to the extent reasonably possible, their integrity and past track record in relation to bribery and corruption.

The following guidelines apply to all relationships with Business Associates:

- All payments made to a Business Associate must be reasonable in relation to the products sold to, or bona fide services rendered by, such Business Associate to or on behalf of the Company.
- Payments to a Business Associate should never be made in cash and should be made to the Business Associate's bank account in the country where the services are performed or where the Business Associate's offices are located.
- No payments shall be made to a Business Associate without detailed invoices that fully and accurately describe the services and expenses incurred.
- All contracts with Business Associates will be written and shall include appropriate anti-bribery provisions.

The Company shall not enter into any business relationship with a Business Associate who will act on the Company's behalf until:

- (a) a due diligence process has been completed for the Business Associate;
- (b) the due diligence process has not revealed activities by the Business Associate which would be inconsistent with the Company's zero tolerance for bribery and corruption; and
- (c) for those Business Associates acting on the Company's behalf that raise a 'red-flag' or other concern, the Compliance Officer (or a designee) has approved the contractual relationship, which is set forth in a written document with appropriate anti-bribery and anti-corruption clauses and set, fair-market value compensation for services rendered.

For such Business Associate relationships, the Covered Person proposing the relationship shall be responsible for ensuring that all of the required information is collected and provided to the Compliance Officer or a designee.

Due Diligence Requirement

The Compliance Officer may ask for additional diligence steps to be conducted, depending on, among other things, the nature of the relationship with and cooperation of the Business Associate, the availability of public domain information and records on the Business Associate, and the jurisdiction in which the Business Associate is operating. For purposes of making this assessment, the Company will refer to objective sources of information such as Transparency International ("TI"), which is available at <http://www.transparency.org/>.

Enhanced Due Diligence

Enhanced due diligence is required if any issues of concern or "red flags" are identified in relation to a potential Business Associate which acts on our behalf, or if the Business Associate operates in a jurisdiction known to present heightened corruption risks (i.e., generally those scoring lower than 55 on the TI index). This enhanced due diligence shall include, at minimum: (i) the Business Associate's completion of a detailed due diligence

questionnaire and provision of relevant information and documents supporting the replies to the questionnaire, and (ii) completion of an internal due diligence questionnaire pertaining to the potential Business Associate by the Covered Person proposing to engage it. The forms of due diligence questionnaires will be determined by the Compliance Officer from time to time. The Compliance Officer (or designee) shall review the questionnaires and any other information provided by the Covered Person regarding the proposed relationship and be responsible for deciding whether the Business Associate can be retained, or if further diligence or a compliance certification from the Business Associate is required.

For the avoidance of any doubt, the due diligence process described in the Policy and the forms provided by the Compliance Officer from time to time are solely to determine compliance with the Policy, and do not constitute commercial due diligence as to the commercial health and stability of the target person or entity. Such commercial due diligence may need to be conducted separately, in addition to due diligence under this Policy.

The Covered Party who proposed the relationship is responsible for updating the Compliance Officer of any red-flags (see Appendix B).

Annex B

Examples of Red Flags

Please note that the following examples are illustrative. This is not an exhaustive list.

A request for payment in advance or prior to an award of a contract, license, concession, or other business.

A request for reimbursement of unusual, extraordinary, poorly documented, or last minute expenses.

A request for payment in cash (or otherwise untraceable funds) to a numbered account or to an account in the name of someone other than the appropriate party.

A request for payment in a country other than the one in which the parties are located, especially if it is a country with limited banking transparency.

A refusal by a party to certify that it will comply with the requirements and prohibitions of applicable anti-corruption laws and rules or the relevant sections of this Policy.

A refusal, if asked, to disclose shareholders, partners, or principals.

Use of shell or holding companies that obscures a transaction partner's ownership without credible explanation.

A request for a fee or kickback for the use of Company products and services at the requestor's facility.

A request for political or charitable contributions, particularly if the request is for cash.

As measured by local customs or standards, or under circumstances particular to the party's environment, the party's business is understaffed, ill-equipped or inconceivably located to undertake its proposed relationship with the Company (e.g., pre-award technical activities or logistical assistance, and post-award activities such as assistance with customs, permits, financing and licenses).

The party appears to have insufficient know-how or experience to provide the services the Company needs.

Company wire transfers that do not disclose the identity of the sender or recipient.

In the case of engaging an agent or consultant, the potential agent or consultant:

- resides or is headquartered outside the country in which the services are to be rendered, particularly if that country has a reputation for corruption or is a tax haven;
- has no established track record;
- has family members, relatives, employees, or family members of an employee that are officials in the foreign government or ruling political party, particularly if the official is or could be in a position to direct business to the Company;
- has been recommended by a foreign official of the potential government customer;
- is insolvent or has significant financial difficulties that would reasonably be expected to impact its dealings with the Company;
- insists on the involvement of third parties who bring no apparent value;

- intends to or reserves the right to assign its rights or obligations to a third party;
- displays ignorance of or indifference to local laws and regulations;
- has undisclosed subagents or subcontractors who assist in his or her work;
- is unable to provide appropriate business references;
- lacks transparency in expenses and accounting records;
- requests that false invoices or other documents be prepared in connection with a transaction;
- refuses to disclose its complete ownership, ownership structure, or other reasonable requested information;
- is the subject of credible rumors or media reports of inappropriate payments or a silent partner; or
- requests payment disproportionate to the services provided (*e.g.*, an agent who bears financial risks on delivery of goods or performs substantial pre- or post-sales services may be entitled to greater compensation than a pure commission agent/broker).