

Whistleblower Policy

General Statement of Policy

Rosetta Genomics Ltd. (“Rosetta” or the “Company”) is committed to the principles of operating in a legal and ethical manner. Rosetta has established its Code of Ethics that forms the basis upon which Rosetta conducts business. Rosetta is also committed to complying with all relevant laws and regulations that apply to the company and its employees. Rosetta is dedicated to the prevention, avoidance, detection and investigation of non-compliance, including fraud and corruption.

Rosetta is also committed to fostering a workplace conducive to open communication regarding the Company’s business practices and to protecting employees from unlawful retaliation and discrimination for their having properly disclosed or reported illegal or unethical conduct. In an effort to further this commitment, this policy:

- i. establishes guidance for the receipt, retention, and treatment of verbal or written reports received by the Company regarding accounting, internal controls, auditing matters, disclosure, fraud, fraud and abuse, confidentiality and unethical business practices, whether submitted by Company employees or third parties;
- ii. establishes guidance for providing Company employees a means to make reports in a confidential and anonymous manner; and
- iii. clarifies the Company’s intention to discipline, up to and including termination of employment, any person determined to have engaged in retaliatory behavior.

Making a Report

Rosetta recognizes that employees are often the first to notice that there may be something wrong within the company. Most concerns are of a relatively minor nature and can be, and should be, resolved through normal channels. Employees wishing to raise a specific concern are encouraged to directly and openly discuss their concern first with their direct supervisor, manager or senior executive, as this is the fastest and preferred way to resolve any issues and the best way to ensure a good and open work environment.

If an employee does not feel comfortable raising concerns with his or her supervisor, manager or senior executive, the employee may report their complaints or concerns to (i) the Company’s General Counsel; or (ii) any member of the Company’s Audit Committee.

Contact details for the General Counsel and each member of the Corporation’s Audit Committee are:

General Counsel:

Oded Biran
3 Independence Way, STE 209, NJ, 08540, U.S.A.
oded_bi@rosettagenomics.com
+1.609.419.9000

Audit Committee members:

1. Mr. Gerald Dogon,

- 78 Hakidma St., Herzeliya, Israel
geralddogon@gmail.com
+.972.9.9545765
2. Ms. Tali Yaron Eldar, Adv.,
Gibor Sport Building, 7 Menachem Begin Road, Ramat Gan,
Israel
tali@yetax.co.il
+.972.3.5031005
3. Dr. David Sidransky
1550 Orleans Street, Baltimore, Maryland. USA
dsidrans@jhmi.edu
+.1.410.900.6922

Such complaints or concerns may be submitted anonymously by internal or regular mail or may be delivered confidentially, whether orally or in writing, such as through e-mails and letters. If a complaint is written and the employee seeks to remain anonymous, the employee should not submit such complaint via e-mail and should take care to submit a letter without a return address or other identifying mark. The Company cannot guarantee that verbal complaints, whether by telephone or voice mail, can be made on an anonymous basis because the recipient of the complaint may recognize a complainant's voice. All such complaints or concerns by employees and any complaints or concerns submitted by non-employees, such as shareholders, creditors, customers and suppliers, will be forwarded to the Chairman of the Audit Committee.

The report of any complaint should be factual rather than speculative or conclusory, and should contain as much specific information as possible to allow for proper assessment. A complaint describing an alleged violation or concern should be candid and set forth all of the information that the complainant knows regarding the allegation or concern. In addition, all complaints must contain sufficient corroborating information to support the commencement of an investigation. The Audit Committee may, in its reasonable discretion, determine not to commence an investigation if a complaint contains only unspecified or broad allegations of wrongdoing without appropriate informational support.

Treatment of Complaints

Following receipt of a complaint or concern, the Audit Committee will: (i) determine whether the complaint is a credible complaint; and (ii) when appropriate and possible, acknowledge to the sender receipt of the complaint or concern.

Each credible complaint will be reviewed and investigated by the Audit Committee.

The Audit Committee shall have the authority to retain outside legal, accounting or other expertise in any investigation as it deems necessary to conduct the investigation in accordance with its charter and this policy.

Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. The identity of the complainant will be shared only with persons whose decisions are not implicated by the complaint.

All credible complaints will be investigated to a resolution. The Audit Committee will ensure that Rosetta's management takes prompt and appropriate corrective action when and as warranted in the judgment of the Audit Committee, including, where appropriate, reporting any violation to the relevant regulatory authorities.

The Audit Committee will determine the appropriate report to be made to the Corporation's external independent auditor.

Retaliation

Retaliation against any employee that files a complaint or voices a concern under this policy is strictly prohibited. Employees determined to have engaged in retaliatory behavior or who fail to maintain an employee's anonymity if requested may be subject to discipline, which could include termination of employment. Any employee who feels that he or she has been subjected to any behavior that violates this policy should immediately report such behavior to his or her supervisor, Human Resources, the General Counsel or the Audit Committee. Please note however that employees who knowingly file misleading or false reports, or without a reasonable belief as to truth or accuracy, will not be protected by this policy and may be subject to discipline, including termination of employment.

Reporting and Retention of Complaints and Investigations

The Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution. Copies of complaints and such log will be maintained in accordance with the Company's document retention policy.

Policy Administration

The Audit Committee will be responsible for the administration of this policy, including any updates that may be necessary or appropriate.

Compliance with the Policy

The Company will deliver a copy of this policy to all current employees promptly after the adoption of this policy and will deliver a copy of this policy to new employees on or prior to their start of employment. In addition, a link to the current version of this policy will be maintained on the Company's servers and website. All employees must follow the procedures outlined herein and cooperate with any investigation initiated pursuant to this policy. Adhering to this policy is a condition of employment. The Company must have the opportunity to investigate and remedy any alleged violations of this policy or employee concerns, and each employee must ensure that the Company has an opportunity

to undertake such an investigation. This policy does not constitute a contract of employment or change the at-will status of any employee.