

BEAMR IMAGING LTD.

Whistleblower Policy

Dated February 27, 2023

The purpose of the Whistleblower Policy (the "**Policy**") is to make employees of Beamr Imaging Ltd. (the "**Company**") aware of the importance of reporting to the Company any suspected violations of criminal law or securities law, acts of fraud against shareholders or questionable auditing or accounting matters. As a public company, the Company prohibits any type of corporate fraud and is committed to protecting employees from adverse employment actions as a result of their whistleblowing activities. This Policy also provides employees with the proper channels to report any suspected violations of criminal law or securities law, acts of fraud against shareholders or questionable auditing or accounting matters. The Company requires that all employees comply with this Policy.

Examples of violations include, but are not limited to, a failure to comply with the Company's accounting practices or internal controls, a violation of federal or state securities laws, a violation of the code of business ethics, a violation of laws regarding mail, wire or bank fraud, rules, and regulations of the Securities and Exchange Commission or laws relating to fraud against shareholders, the commission of a crime, a misapplication of generally accepted accounting principles and any other questionable or irregular accounting or auditing practice.

Any employee who becomes aware of information concerning a violation or possible violation and who reasonably believes that such a violation has occurred should promptly report such information. Confidentiality will be maintained in accordance with the law and the matter shall be fully investigated.

If you want to report evidence of alleged improper activity as described, you should contact your immediate supervisor, or the supervisor's manager. In instances where you are not satisfied with the supervisor or manager's response, or are uncomfortable for any reason addressing such concerns to your supervisor or the manager of such supervisor, you may contact the Chairman of the Audit Committee, Osnat Michaeli via private email at hotline@beamr.com. Any report must include precise and relevant facts (i.e. dates, places, persons/witnesses, numbers, etc.) sufficient for a reasonable investigation to be conducted.

Any complaint regarding accounting, internal accounting controls, auditing matters or other concerns regarding questionable accounting will require that the following procedures are followed:

1. Promptly forward to the Audit Committee any complaints that it has received regarding financial

statement disclosures, accounting, internal accounting controls or auditing matters.

2. Any employee may submit, on a confidential, anonymous basis if the employee so desires, any concerns regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Code of Ethics.
3. Following the receipt of any complaints submitted hereunder, the Audit Committee will take such action as it deems appropriate, including corrective and disciplinary actions, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus or stock options, suspension without pay or termination of employment.
4. The Audit Committee may enlist employees of the company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, accounting, internal accounting controls, auditing matters or violations of the Code of Ethics for Senior Executive Officers. In conducting any investigation, the Audit Committee shall use reasonable efforts to protect the confidentiality and anonymity of the complainant.
5. The Company does not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith.

Any employee who makes a report of a matter which she or he reasonably believes constitutes a violation of a state or federal criminal statute by the Company, or its agents acting on behalf of the Company, to a federal law enforcement officer or the appropriate officer of the Company identified above, will not be fired, demoted or otherwise harmed for, or because of, the reporting of the suspected violation, regardless of whether the suspected violation involves the employee, the employee's supervisor or senior management of the Company.

From time to time, this Policy may need to be amended due to changes in the law, the Company's operations, or changes in the requirements of the stock exchange on which the Company's securities are traded. All changes to this Policy must be approved by the Audit Committee. All employees will receive notice when this Policy is changed. The current version of this Policy will be available on the Company's intranet site or is available by contacting the Company's Chief Financial Officer.

Sharon Carmel, CEO and Chairman