

FIVERR
POLICY FOR COMPLAINTS REGARDING
ACCOUNTING, INTERNAL ACCOUNTING CONTROLS OR AUDITING MATTERS

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1. OVERVIEW

- 1.1 This policy for complaints regarding accounting, internal accounting controls or auditing matters (“**Policy**”) has been adopted by and applies to any and all entities within the Fiverr organization (including all affiliates and subsidiaries), referred to collectively in this Policy as “**Fiverr**”.
- 1.2 Fiverr is committed to full and accurate financial disclosure and to maintaining its books and records in compliance with all applicable laws, rules and regulations.
- 1.3 Fiverr wishes to encourage employees, independent contractors, third-party vendors, customers and business partners to make Fiverr aware of any practices, procedures or circumstances that raise concerns about the integrity of its financial disclosures, books and records.
- 1.4 This Policy governs the receipt, retention and treatment of complaints regarding Fiverr’s accounting, internal accounting controls or auditing matters, and to protect the confidential reporting of employee concerns regarding questionable accounting or auditing matters.
- 1.5 This Policy is in addition to Fiverr’s Code of Ethics and Conduct, which describes the policy and procedures for reporting any illegal or unethical behavior.
- 1.6 The General Data Protection Regulation (the “**GDPR**”) protects employees against the misuse of personal data and may cover both manual and electronic records. Annex 1 to this Policy details your rights and obligations in relation to your personal data and the personal data of third parties that you may submit as an Accounting Complaint (as defined below) within the European Union (the “**EU**”) in accordance with this Policy. Before submitting an Accounting Complaint within the EU you will be required to read and acknowledge receipt of the terms of Annex 1.

2. ACCOUNTING COMPLAINT

- 2.1 For purposes of this Policy, an “**Accounting Complaint**” is a complaint about accounting, internal accounting controls, auditing matters or questionable financial practices, including but not limited to complaints of:
 - 2.1.1 fraud against investors, securities fraud, mail or wire fraud, bank fraud or fraudulent statements to the Securities and Exchange Commission (the “**SEC**”) or the investing public;
 - 2.1.2 violations of SEC rules and regulations or any other laws applicable to Fiverr’s financial accounting, maintenance of financial books and records, internal accounting controls and financial statement reviews or audits;
 - 2.1.3 fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Fiverr;
 - 2.1.4 significant deficiencies in or intentional noncompliance with Fiverr’s internal accounting controls;
 - 2.1.5 misrepresentations or false statements regarding a matter contained in the financial records, financial reports or audit reports of Fiverr; and
 - 2.1.6 deviation from the full and fair reporting of Fiverr’s financial condition.

- 2.2 Some countries within the EU restrict reporting such that only employees in key or management functions will be the subject of a report. If your concern pertains to a matter that, under local law, may not be accepted by Company, you will need to contact your supervisor or the General Counsel to report the matter.

3. REPORTING ACCOUNTING COMPLAINTS

- 3.1 The Company urges any person desiring to make an Accounting Complaint to contact Fiverr's designated compliance officer (the "**Compliance Officer**"), who is currently Chairmen of the Audit Committee, directly, orally or in email to Whistleblowing@fiverr.com. For persons who wish to report an Accounting Complaint but wish to do so anonymously, Fiverr has established the following three (3) alternative procedures to report an Accounting Complaint:

- 3.1.1 Telephone Hotline or Electronic Form: Any person may call the numbers available at https://irdirect.net/fiverr/whistleblower_iframe or submit an electronic form, available at https://irdirect.net/fiverr/whistleblower_iframe to report an Accounting Complaint anonymously or non-anonymously. The phone call and electronic form will be received by a third-party contractor specifically engaged to provide Accounting Complaint services.

- 3.1.2 Written Complaints: Any person may report an Accounting Complaint in writing marked CONFIDENTIAL and mailed to the following address: 8 Kaplan St., Tel Aviv 6473409, Israel (Attn: General Counsel).

- 3.1.3 Audit Committee: Any person may report an Accounting Complaint to the Audit Committee directly, orally or in writing marked CONFIDENTIAL and mailed to the following address: 8 Kaplan St., Tel Aviv 6473409, Israel (Attn: General Counsel or in email to Whistleblowing@fiverr.com).

- 3.2 Upon receipt of an Accounting Complaint, the Compliance Officer or the Audit Committee, as applicable, will acknowledge receipt to the person reporting the Accounting Complaint if possible.

4. REVIEW AND INVESTIGATION OF ACCOUNTING COMPLAINTS

- 4.1 Accounting Complaints received by the Compliance Officer or the Audit Committee, as applicable, will be reviewed and investigated either by himself, herself or themselves or by a designated employee, outside counsel, advisor, expert or third-party service provider. If determined to be necessary by the Compliance Officer or the Audit Committee, as applicable, Fiverr shall provide for appropriate funding to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses. Unless otherwise directed by Compliance Officer or the Audit Committee, as applicable, any person assigned to investigate an Accounting Complaint will report his or her findings and recommendations to both the Compliance Officer and the Audit Committee.

- 4.2 At least once each calendar quarter and whenever else as deemed necessary, the Compliance Officer shall submit a report to the Audit Committee (and any member of Company management that the Audit Committee directs to receive such report) that summarizes each Accounting Complaint made to the Compliance Officer within the last twelve (12) months and shows specifically: (i) the complainant (unless anonymous, in which case the report will so indicate), (ii) a description of the substance of the Accounting Complaint, (iii) the status of the investigation, (iv) any conclusions reached by the investigator and (v) findings and recommendations.

- 4.3 The Audit Committee shall review all Accounting Complaints periodically.

5. CONFIDENTIALITY AND ANONYMITY OF PERSONS REPORTING ACCOUNTING COMPLAINTS

- 5.1 While Fiverr prefers that persons reporting Accounting Complaints identify themselves to aid in the investigation, if necessary, reports may be made anonymously if desired and if permitted by applicable laws. If requested by the employee, Fiverr will protect the confidentiality and anonymity of an employee who makes an Accounting Complaint, in accordance with applicable laws, to the fullest extent possible, consistent with the need to conduct an adequate review and investigation of the Accounting Complaint. The Company is not obligated to protect the confidentiality and anonymity of a non-employee person who makes an Accounting Complaint.

6. ACCESS TO REPORTS AND RECORDS REGARDING ACCOUNTING COMPLAINTS

- 6.1 All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to the Compliance Officer, the members of the Audit Committee and such other persons reasonably determined by the Compliance Officer or the Audit Committee to require such access.

7. DISCLOSURE OF INVESTIGATION RESULTS

- 7.1 Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any Company policy in place at the time.
- 7.2 In relation to Accounting Complaints made within the EU, please refer to Section D (*Disclosure of personal data and transfers overseas*) of Annex 1 for further information about disclosure and transfer of investigation results.

8. RETENTION OF RECORDS

- 8.1 Any reported information or documents which we consider unfounded or not falling within the scope of an Accounting Complaint will be promptly deleted.
- 8.2 Any reported information or documents that are not deleted pursuant to Section 8.1 but that do not give rise to disciplinary action or legal proceedings, the reported information or documents will be deleted or securely archived, if permitted by applicable law, within two (2) months of completion of the investigation into the report unless an alternative period is required or permitted by applicable law.
- 8.3 All other Accounting Complaints and documents relating to an Accounting Complaint made through the procedures outlined in this Policy shall be retained for at least seven (7) years from the date of resolution of the complaint, after which time the information may be destroyed unless the information should be kept under applicable laws, or may be relevant to any pending or potential litigation, inquiry or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry or investigation and thereafter as necessary.

9. NO RETALIATION

- 9.1 The Company will not discipline, discriminate against or retaliate against any person who reports an Accounting Complaint in good faith and will not tolerate any such action. It will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

10. PERIODIC REVIEWS AND AMENDMENTS

- 10.1 The Compliance Officer will periodically review this Policy and Annex 1 to this policy. Any amendments to this Policy must be approved by the Audit Committee. When we update this Policy, we will notify you by updating the “Effective Date” on the cover page of this Policy and posting the new Policy and taking any other steps, including sending additional notices and/or obtaining you acknowledgement to material changes, to the extent required by applicable law.

ANNEX 1–ACCOUNTING COMPLAINT - PRIVACY NOTICE

Last Updated: May 30, 2019

This Policy details your rights and obligations in relation to your personal data and the personal data of third parties that you may submit to Fiverr when making an Accounting Complaint, including through the Accounting Complaint submission hotline or portal (collectively, “Hotline”). Before submitting a report you will be required to read and acknowledge receipt of these terms.

1. Fiverr International Ltd. is the data controller for the purposes of the GDPR. If you have any questions or concerns about this Annex 1, please contact the Data Protection Officer (“DPO”).

2. **Use of the Hotline**

The Hotline is a confidential web and phone-based intake system provided by Company to its employees, vendors, suppliers and business partners and those of its subsidiaries (“reporters”). Use of the Hotline is entirely voluntary. Company operates the hotline and has appointed Issuer Direct Corporation (500 Perimeter Park Drive, Suite D. Morrisville NC 27560 (IDC)) to operate the Hotline on its behalf.

You are encouraged to report possible violations directly to your supervisor or manager, or to a representative of the Human Resources or Legal Departments, depending on the nature of the possible violation. If you feel that you are unable to do so, you may use the Hotline to make your report.

In certain countries of the EU, Company will only accept reports through the Hotline on limited topics, such as (i) irregularities with respect to accounting, internal accounting controls, auditing or (ii) issues relating to bribery or banking and financial crime. Further, some countries restrict reports such that only reports involving employees in key or management functions will be accepted. If your concern pertains to a matter that, under local law, may not be accepted by Company through the Hotline, you will need to contact your supervisor or the General Counsel.

3. **What personal data and information is collected and processed?**

We will process the following personal data and information when you make an Accounting Complaint (to the extent you provide us with such information):

- (a) your name and contact details (phone number(s), email address(es));
- (b) the name of your employer, your employment role or function;
- (c) to the extent that you provide information about named individuals, you may submit the following personal data about such individuals:
 - (i) name; and
 - (ii) description of functions and involvement;
- (d) a description of the alleged misconduct, including any potential criminal violations;
- (e) a description of the circumstances of the incident, including where it took place;
- (f) any supporting documentation;
- (g) any information gathered during verification of the reported facts and a summary of the verification process;

- (h) the outcome of the report; and
- (i) any other information provided by you as well as relevant information required to accurately complete or investigate the report or irregularity.

Although reports can be made anonymously where legally permitted, as described in Section IV (*Confidentiality and anonymity of persons reporting accounting complaints*) of the Policy, Company prefers that you identify yourself so that Company can obtain all facts and properly investigate allegations. All reports, including your details, are treated in confidence. We will only use the phone number and email address you provide when completing your report to contact you regarding your report. Anonymous reporters are encouraged to return to the submitted report to check for feedback and follow-up questions.

Note that, depending upon the laws of the country in which you are residing, you may not be able to make the report anonymously; however, we will treat your personal information confidentially and only disclose and process it as set out below.

4. How will the personal data and information be processed after you submit your report?

Company will use your personal data for a variety of purposes. The table in Appendix 1 sets out those purposes and the legal basis for processing relied upon by Company to process your personal data. In the case of personal data submitted by means of an Accounting Complaint, any provision of personal data by you is completely voluntary (subject to section IV of the Policy - (*Confidentiality and anonymity of persons reporting accounting complaints*)) and there are no consequences if you submit a report or choose to do so anonymously, provided that the report is submitted in good faith. Please also see Section G (*Your obligations in relation to the personal data collected and processed*) below.

Company will promptly notify any person who is the subject of an Accounting Complaint, except where notice needs to be delayed to ensure the integrity of the investigation and preservation of relevant information.

5. Disclosure of personal data and transfers overseas

Company will process and store the personal data and information you provide on its systems and may transfer it to third parties who work on its behalf and allow Fiverr to comply with its obligations under this Policy and applicable laws. Such third parties will include IT service providers and vendors providing hosting service; as well as other third engaged to assist in the provision of Accounting Complaints. For the above purposes, personal information will be transferred to recipients in countries around the world (which may be located outside the European Economic Area (the “EEA”)) which in some cases may have a lower level of protection than that within the EU/EEA. Any transfers of personal information from the EEA to countries not deemed to provide an adequate level of data protection are governed by EU standard contractual clauses, or in the case of the United States, the EU - US Privacy Shield, and/or equivalent data transfer regulations to protect the security and confidentiality of personal information. Company will take all steps reasonably necessary to ensure that the Influencer’s personal information is treated securely.

Once an Accounting Complaint is received, we will review and investigate it through relevant individuals, including Human Resources, Finance, Legal, management, external advisors (e.g. legal advisors).

Depending on the nature or seriousness of the reported misconduct, personal data collected in accordance with this Policy and Annex 1 may be transferred to other subsidiaries or affiliates of Company (“**Company Group**”) located in the United States, Germany, UK or any other location in which the Company Group operates. Company takes all necessary security and legal

precautions to ensure the safety and integrity of the personal data we transfer. Where a transfer of personal data within Fiverr Group involves a transfer of personal data outside the European Economic Area (“EEA”), Company and its group companies have entered into standard data protection clauses adopted pursuant to European Commission Decisions 2004/915/EC and 2010/87/EU. Please contact the DPO for additional information.

Personal data collected as part of an Accounting Complaint will also be disclosed to legal advisors, the police and/or enforcement or regulatory authorities as required. The relevant bodies that receive and process personal data can be located in the US or in another country that may not provide the level of data protection available in the EU.

Fiverr may also share the data in the event of sale or transfer of all or substantially all of its or its affiliates shares or assets, in cases of mergers or in case of negotiations with respect to the foregoing.

Company will keep investigations of reports confidential to the fullest extent possible and in accordance with applicable US and local laws; however, your identity may be disclosed to those investigating the reports so they can follow up with you and ask for further information.

6. Your rights, as an individual located in the EU or the UK, in relation to the personal data collected and processed

If you are located in the EU or the UK, You have certain rights in relation to the personal data we hold about you, unless provided otherwise by local law. Some of these only apply in certain circumstances as set out in more detail below. We also set out how to exercise those rights. Please note that we will require you to verify your identity before responding to any requests to exercise your rights by contacting the DPO. We must respond to a request by you to exercise those rights without undue delay and at least within one (1) month (although this may be extended by a further two (2) months in certain circumstances). To exercise any of your rights, please fill out the following form and submit it to the DPO.

- (a) Access. You have the right to know whether we process personal data about you, and if we do, to access data we hold about you and certain information about how we use it and with whom we share it.

If you require more than one copy of the data we hold about you, we may charge an administration fee.

We may not be able to provide you with certain personal data if providing it would interfere with another individual’s rights (e.g. where providing the personal data we hold about you would reveal information about another person) or where another exemption applies.

- (b) Correction. You have the right to require us to correct any personal data held about you that is inaccurate. Where you request correction, please explain in detail why you believe the personal data we hold about you to be inaccurate or incomplete so that we can assess whether a correction is required. Please note that, whilst we assess whether the personal data we hold about you is inaccurate or incomplete, you may exercise your right to restrict our processing of the applicable data as described below.

- (c) Erasure. You may request that we erase the personal data we hold about you in the following circumstances:

- you believe that it is no longer necessary for us to hold the personal data we hold about you;

- we are processing the personal data we hold about you on the basis of your consent, and you wish to withdraw your consent and there is no other ground under which we can process the personal data;
- we are processing the personal data we hold about you on the basis of our legitimate interest and you object to such processing. Please provide us with detail as to your reasoning so that we can assess whether there is an overriding interest for us to retain such personal data; and/or
- you believe the personal data we hold about you is being unlawfully processed by us.

Also note that you may exercise your right to restrict our processing of your personal data whilst we consider your request, as described below. Please provide as much detail as possible as to your reasons for the request to assist us in determining whether you have a valid basis for erasure. We will retain the personal data if there are valid grounds under law for us to do so (e.g. for the defence of legal claims or freedom of expression), but we will let you know if that is the case.

(d) Restriction of Processing to Storage Only. You have a right to require us to stop processing the personal data we hold about you other than for storage purposes in certain circumstances. Please note, however, that if we stop processing the personal data, we may use it again if there are valid grounds under data protection law for us to do so (e.g. for the defence of legal claims or for another's protection). You may request that we stop processing and just store the personal data we hold about you where:

- you believe the personal data is not accurate for the period it takes for us to verify whether the data is accurate;
- we wish to erase the personal data as the processing we are doing is unlawful but you want us to simply restrict the use of that data;
- we no longer need the personal data for the purposes of the processing but you require us to retain the data for the establishment, exercise or defence of legal claims; or
- you have objected to us processing personal data we hold about you on the basis of our legitimate interest and you wish us to stop processing the personal data whilst we determine whether there is an overriding interest in us retaining such personal data.

(e) Objection. You have the right to object to our processing of data about you and we will consider your request. Please provide us with detail as to your reasoning so that we can assess whether there is a compelling, overriding interest in us continuing to process such data or if we need to process it in relation to legal claims. Also, you may request that we restrict processing to storage only whilst we consider your objection.

You may object where:

- we are processing the data we hold about you (including where the processing is profiling) on the basis of our legitimate interest or public interest and you object to such processing. Please provide us with detail as to your reasoning so that we can assess whether there is a compelling, overriding interest in us continuing to process such data or if we need to process it in relation to legal claims. Also note that you may exercise your right to request that we stop processing the data whilst we make the assessment on an overriding interest; or

- we are processing the data on the basis of historical/scientific research or statistics and you have a particular reason to object. Your right would not apply where we have been tasked with and it is necessary for us to undertake such processing in the public interest.

In the event that you wish to make a complaint about how we process your personal data, please contact us in the first instance at DPO@fiverr.com or legal@fiverr.com and we will endeavour to deal with your request. This is without prejudice to your right to launch a claim with a relevant data protection supervisory authority.

7. Data Retention

Your personal data will be retained in accordance with the retention periods set out in Appendix I.

In the following circumstances, your personal data will be retained for longer than the specified periods:

- (a) as required by law or court order;
- (b) as needed to defend or pursue legal claims;
- (c) in line with industry codes of practice;
- (d) as required for legitimate business purposes; and/or
- (e) for historical or research purposes.

8. Your obligations in relation to the personal data collected and processed

It is important that changes in your personal circumstances are updated as soon as possible by contacting Human Resources Department or the Legal Department. These include changes to the following:

- (a) name;
- (b) contact details; and
- (c) employee role and function.

Please be aware that the information and personal data that you supply about yourself, your colleagues, or any aspect of Fiverr's operations may result in decisions that affect others. Therefore, we ask that you only provide information that you believe is true. Further to Section VIII (*No retaliation*) of the Policy, you will not be subject to retaliation from Fiverr Group for any report of a suspected violation that is made in good faith, even if it later turns out to be factually incorrect. Please be aware, however, that knowingly providing false or misleading information will not be tolerated. Prompt discipline, up to and including termination, will result for those who engage in retaliation. Likewise, individuals who submit reports in bad faith will be liable for disciplinary sanctions up to and including termination and may be subject to legal proceedings, especially in case of false accusations.

ACKNOWLEDGEMENT

I have read and acknowledge receipt of the information provided regarding the processing of my personal information as described in this Annex I.

**Appendix I
Purposes of Processing**

Purpose of Use	Categories of Personal Data processed for each purpose	Legal Basis for Processing	Retention Period and Format
<p>To investigate the complaint, review compliance against company policies and procedures and applicable laws/regulations and decide on whether to take any further action (including disciplinary action).</p>	<ul style="list-style-type: none"> • Your name and contact details (phone number(s), email address(es)); • the name of your employer, your employment role or function; • to the extent that you provide information about named individuals, you may submit the following personal data about such individuals: <ul style="list-style-type: none"> ○ name; and ○ description of functions and involvement. • a description of the alleged misconduct, including any potential criminal violations; • a description of the circumstances of the incident, including where it took place; • any supporting documentation; • any information gathered during verification of the reported facts and a summary of the verification process; • the outcome of the report; and • any other information provided by you as well as relevant information required to accurately complete or investigate the report or irregularity. 	<ul style="list-style-type: none"> • Legal obligation. • Legitimate interest of Company to comply with its legal responsibilities and to run a successful and efficient business. 	<p>7 years after the completion of any resulting legal or disciplinary proceeding</p>