Whistleblower Policy

ALLOT LTD.

Effective as of January 2026

Headquarters
22 Hanagar Street, Industrial Zone B
Hod Hasharon, 4501317, Israel

I. PURPOSE

Section 301 of the Sarbanes-Oxley Act of 2002, Section 10A of the Securities Exchange Act of 1934, as amended, Rule 10A-3 thereunder and the Charter of the Audit Committee of the Board of Directors of Allot Ltd. (the "Audit Committee" and the "Company", respectively) require the Audit Committee to establish procedures for:

1. the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters; and
2. the submission by employees of the Company or other persons retained by the Company on a regular basis (each, an "employee"), on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters or violations of the Company's Corporate Code of Conduct (the "Corporate Code of Conduct") and Code of Ethics for the Chief Executive Officer and Senior Financial Officers (the "Code of Ethics").

The "whistleblower" procedure set forth herein 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 direct or indirect subsidiary of the Company.

II. PROCEDURE

1. Scope. Any employee of the Company may submit, on a confidential and anonymous basis, any complaints or concerns regarding (i) financial statement disclosures, accounting, internal accounting controls or auditing matters, or (ii) violations of the Corporate Code of Conduct or the Code of Ethics.

2. Submission Procedure. Complaints and concerns regarding the matters covered under this policy may be reported anonymously and confidentially through (i) the Company's compliance web link on the Company's website, or (ii) the submission of a sealed envelope to the Company's outside counsel (the "Outside Counsel") or the Company's General Counsel, as described below.

3. Treatment of Complaints. Complaints received through the web will be directed initially to the Company's Outside Counsel. Complaints submitted through sealed envelopes should also be directed to the Outside Counsel. Complaints received by the Outside Counsel falling under the matters covered by this policy shall be forwarded to the Chairperson of the Audit Committee or any other member of the Audit Committee designated for this purpose at least once every quarter or, promptly, in the case of complaints regarding questionable accounting and auditing matters. If an employee wishes to discuss any matter with the Audit Committee, the employee should indicate this in his or her complaint. The Outside Counsel will inform the reporting 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 Outside Counsel or any other person designated by the Chairperson of the Audit Committee will perform an initial evaluation of the complaint to determine if it involves any of the matters addressed by this policy. A complaint that, in the Outside Counsel's opinion, is not related to any of the matters expressly covered by this policy will not be investigated by the Audit Committee. If the complaint does not appear to involve such matters, and includes the name or contact information of the complaining employee, the employee 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 the Company's General Counsel or other manager, as appropriate, and if the complaint does not include the name or contact information of the complaining employee, it will be forwarded by the Outside Counsel to the appropriate manager for handling in a manner which such manager deems appropriate and in accordance with Company policies.

If the complaint appears to involve accounting, internal accounting controls, auditing matters, or violations of the Code of Ethics or its Corporate Code of Conduct, 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 employee 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 Chairperson of the Audit Committee may call a special meeting of the Audit Committee if he or she believes that an immediate attention to a complaint submitted is required.

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.

In addition, the Committee will provide a regular update of the status of the investigation of any pending complaint to the Outside Counsel 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 Outside Counsel and the Director of Human Resources 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 stock options, suspension without pay or termination of employment and any other actions in accordance with the Company's Corporate Code of Conduct. The Chief Executive Officer shall report to the Audit Committee of his or her determination. 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 employees for complaints submitted hereunder that are made in good faith.

2. Record Keeping. The Audit Committee shall retain as a part of the records of the Audit Committee any such complaints or concerns for a period of no less than seven (7) years from the date on which the complaint was submitted.

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 Committee will review this Whistleblower Policy annually.

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Last updated: January, 2026

EXHIBIT A

Form of Notice to Employees

Pursuant to the requirements of the U.S. Sarbanes-Oxley Act of 2002, the Audit Committee of the board of directors of Allot Ltd. (the "Company") has established procedures for:

1. the receipt, retention, and treatment of complaints received by Company regarding accounting, internal accounting controls, or auditing matters; and

2. the submission by employees of Company or other persons retained by the Company on a regular basis (each, an "employee"), on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters or violations of the Company's Corporate Code of Conduct (the "Corporate Code of Conduct") and Code of Ethics for the Chief Executive Officer and Senior Financial Officers (the "Code of Ethics").

References to the "Company" include any subsidiary of the Company.

If you have any good faith complaints or concerns about the Company's accounting, internal accounting controls, auditing practices or violations of the Corporate Code of Conduct and Code of Ethics, we encourage you to take advantage of these procedures to make us aware of your complaints or concerns.

Complaints and concerns may be reported anonymously and confidentially through (i) 'the Company's compliance web link, or (ii) the submission of a sealed envelope to the Company's outside counsel. If you choose to use the web link, simply click on the web link and follow the instructions you are given.

Employees 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 this 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 have to close the matter for lack of sufficient information. If a reporting employee wishes to disclose his or her identity, the employee may, but is not required to, do so.

The Outside Counsel has been authorized by the Audit Committee to determine, in its discretion, whether or not an employee's complaint falls within the matters covered under this 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 has been determined not to be related to any of the matters expressly covered by this policy or is lacking in details that permit a meaningful investigation, the Outside Counsel will either: (i) if the employee provided contact information when making the complaint, inform the employee that his or her complaint is not appropriate for investigation under this policy, or (ii) if no contact information from the employee is available, forward the complaint to the appropriate manager within the Company.

Under the Sarbanes-Oxley Act, the Company and its management are prohibited from discharging, demoting, suspending, threatening, harassing or in any manner discriminating against any employee as a result of any good faith complaint relating to the Company's accounting, internal accounting controls, auditing matters or violations of the Company's Corporate Code of Conduct and Code of Ethics.

If you have any questions about this policy, please contact Inbar Charash, Allot's General Counsel, Liat Nahum, Allot's Chief Financial Officer, or Aaron Lampert, Adv. at the office of the Outside Counsel at +972 3 608 9819 or aaron.lampert@goldfarb.com.