



**ELOXX PHARMACEUTICALS, INC.
WHISTLEBLOWER POLICY**

Section 301 of the Sarbanes-Oxley Act requires the Audit Committee of the Board of Directors (the “Board”) of Eloxx Pharmaceuticals, Inc. (the “Company”) to establish procedures for: (a) the receipt, retention and treatment of complaints received by the Board from employees regarding accounting, internal accounting controls or auditing matters; and (b) the submission by employees of the Company, on a confidential and anonymous basis, of concerns regarding questionable accounting or auditing matters.

The Audit Committee has adopted the following procedures:

1. Any employee of the Company may submit through an anonymous, confidential hotline 1-866-233-9517 or website <http://www.openboard.info/ELOXX> any concerns about accounting, internal accounting controls, auditing matters or violations of the Company’s Code of Business Conduct and Ethics (the “Code”). All concerns submitted through the hotline or website will be reviewed and investigated by the Chairman of the Audit Committee.
2. Complaints relating to violations of the Code will be reviewed by the Chairman of the Audit Committee, Chief Executive Officer or the Chief Executive Officer’s designee. If necessary and appropriate, the Chief Executive Officer may delegate the investigation of the complaint.
3. Following the receipt of any complaints submitted hereunder, the Audit Committee and/or the Chief Executive Officer will investigate each matter so reported and take corrective and disciplinary actions, if appropriate, which may include, alone or in combination, a warning or letter of reprimand, demotion, loss of merit increase, bonus, stock options or other stock awards, suspension without pay or termination of employment.
4. The Audit Committee and/or the Chief Executive Officer may enlist employees of the Company and/or outside legal, accounting or other advisers, as appropriate, to conduct any investigation of complaints about accounting, internal accounting controls, auditing matters or violations of the Code. In conducting any investigation, the Audit Committee and/or the Chief Executive Officer shall protect the confidentiality and anonymity of the complainant to the fullest extent possible, consistent with the need to conduct an adequate review.
5. The Company shall not permit retaliation of any kind against employees for complaints submitted hereunder that are made in good faith.

6. Anyone filing a complaint concerning a violation or suspected violation of accounting, internal controls, auditing matters or the Code must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.
7. The Audit Committee and/or the Chief Executive Officer shall retain as a part of its records any such complaints or concerns for a period of no less than seven years.