

Parent Project Muscular Dystrophy Whistleblower Policy

Parent Project for Muscular Dystrophy Research, Inc. (“PPMD”) holds members of its Board of Trustees (“Board Members”), officers and employees to the highest standards of business and personal ethics when conducting their duties and carrying out their responsibilities on behalf of the organization. PPMD’s employees and representatives must act in an honest manner, demonstrate integrity in fulfilling their responsibilities and comply with all applicable laws and regulations.

The Internal Revenue Service (“IRS”) recommends that 501(c)3 organizations adopt an effective policy for handling employee complaints and establish procedures for employees to report in confidence any suspected financial impropriety or misuse of the charity’s resources. The New Jersey Conscientious Employer Protection Act (“CEPA”) prohibits New Jersey employers from retaliating against employees who disclose, provide information related to, or refuse to participate in, any practices or activities that an employee reasonably believes violates any law, rule or regulation issued under the law. The PPMD Board of Trustees has adopted this whistleblower policy (the “Whistleblower Policy”) to follow the recommendations of the IRS, ensure compliance with CEPA, create a governance and compliance system that supports the mission of PPMD, and encourage PPMD’s Board Members, officers, employees and volunteers to raise concerns regarding any violations of relevant laws, regulations or organizational policies.

Reporting Responsibility

This Whistleblower Policy is intended to encourage and enable employees and representatives to raise serious concerns internally so that PPMD can address and correct inappropriate conduct and actions. Board Members, officers, employees and volunteers are obligated to report concerns about potential violations of any laws or regulations that govern PPMD’s operations, any improper accounting or auditing practices, any instances of harassment or discrimination, or any violation of PPMD policies (collectively, “Violations”). A person reporting a Violation shall not have to prove that a violation has occurred. However, an individual reporting a Violation must do so in good faith.

No Retaliation

No Board Member, officer, employee, or volunteer who in good faith reports any Violation, or cooperates in the investigation of any Violation, shall suffer harassment, retaliation or adverse employment consequences for such reporting or cooperation. An individual who retaliates against someone who has reported a Violation in good faith shall be subject to discipline up to and including termination of employment or volunteer status. Any individual that believes they are suffering harassment, retaliation or adverse employment consequences as a result of reporting, or cooperating with the investigation

of, a Violation should immediately contact PPMD’s compliance officer (the “Compliance Officer”).

Reporting Procedure

PPMD has an open-door policy and recommends that employees or volunteers share their concerns about potential Violations with their supervisor. If you are not comfortable speaking with your supervisor, are not satisfied with your supervisor’s response to your reporting regarding a potential Violation, or if your supervisor is the subject of the Violation, then you are encouraged to speak with the Compliance Officer. Supervisors and managers are required to report complaints or concerns about potential Violations in writing to the Compliance Officer, who has the responsibility to investigate all reported Violations. Employees with concerns regarding potential Violations may also submit their concerns in writing directly to the PPMD President or the PPMD Board of Trustees.

Compliance Officer

PPMD’s Chief Operating Officer serves as the organization’s Compliance Officer and is responsible for ensuring that all reported Violations or potential Violations are investigated and resolved. The Compliance Officer shall advise the President and/or the Board of Trustees of all complaints regarding potential Violations, shall update them on the status and resolution of all such complaints, and shall report to the Treasurer of the Board of Trustees (“Board Treasurer”) on compliance activity relating to Violations involving accounting or alleged financial improprieties.

Accounting and Auditing Matters

The Compliance Officer shall immediately notify the Board of Trustees of any concerns or complaints regarding any Violations related to corporate accounting practices, internal controls or auditing and shall work with the Board Treasurer and the Board of Trustees until the matter is resolved.

Acting in Good Faith

Anyone that files a complaint concerning a Violation or potential Violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a potential Violation. Any allegations that are unsubstantiated and which prove to have been made maliciously or were known to have been false will be viewed as a serious disciplinary offense.

Confidentiality

Reports regarding potential Violations, and the investigations pertaining thereto, shall be kept confidential to the extent possible, consistent with the need to conduct an adequate investigation. Disclosures of reports of potential Violations to individuals not involved in the investigation will be viewed as a serious disciplinary offense and could result in discipline up to and including termination of employment or volunteer status.

Handling of Reported Violations

The Compliance Officer will notify the person who submitted a complaint and acknowledge receipt of the reported Violation or potential Violation. The Compliance Officer is responsible for promptly investigating all reports of potential Violations and taking appropriate corrective action, if warranted by the investigation. If the Violation relates to an accounting or auditing matter, the Compliance Officer shall work with the Board Treasurer to investigate the potential Violation and take appropriate action when necessary.