



PKD FOUNDATION

Polycystic Kidney Disease

WHISTLEBLOWER POLICY

Approved by the PKD Foundation Board of Directors on May 8, 2021

General

The PKD Foundation (the “Foundation”) requires all of its Directors, Officers, other volunteer leaders, and employees (collectively, “Representatives”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities to and on behalf of the Foundation. The Foundation expects its Representatives to fulfill such duties and responsibilities with honesty, integrity and in a lawful manner.

It is important that the Foundation be apprised of any alleged unlawful or improper behavior by its Representatives, including, but not limited to, any of the following conduct:

- Theft or fraud
- Financial reporting that is intentionally misleading
- Improper or undocumented financial transactions
- Improper destruction of records
- Improper use of assets
- Any other improper occurrence regarding cash, investments, financial procedures, or financial reporting
- Violations of the Foundation’s Conflict of Interest Policy
- Violations of the Foundation’s Code of Ethics
- Violations of the Foundation’s Intellectual Property & Confidentiality Policy
- Violations of the Foundation’s Social Media Usage Policy and Guidelines
- Violations of federal, state or local laws or regulations applicable to the Foundation

Reporting Responsibility

It is the responsibility of all Representatives to report all violations or suspected violations as described above in accordance with this Whistleblower Policy (the “Policy”).

No Retaliation

No Representative who in good faith reports a violation or suspected violation pursuant to this Policy shall suffer harassment or retaliation of any kind, and for Foundation employees, adverse employment consequences. A Representative who retaliates against someone who has reported a violation or suspected violation in good faith is subject to discipline; for employees, up to and including termination of employment; for a Director, Officer or other volunteer leader, action as deemed appropriate by the Foundation’s Board of Directors (the “Board”). This Policy is intended to encourage and enable Representatives to raise concerns within the Foundation prior to seeking resolution outside of the Foundation.

Reporting Violations

Employees: Foundation Employees should report all violations and suspected violations pursuant to this Policy to someone who can address them appropriately (typically, the employee’s supervisor). However, if an employee is not comfortable speaking with his or her supervisor or is

not satisfied with the supervisor's response, then the employee is encouraged to speak with anyone in management. Employees also may report the conduct to the ADP MyLife Advisor. Supervisors and managers are required to report violations and suspected violations to the Foundation's President & CEO ("President & CEO"). When an employee is not satisfied or is uncomfortable reporting a violation or suspected violation to management, or when the concern involves the President & CEO or a Director, Officer or other volunteer leader, the reporting should be to the Chair of the Board ("Chair"). If the concern involves the Chair, the reporting should be to the Vice Chair of the Board ("Vice Chair").

Directors, Officers and Volunteer Leaders. Directors, Officers and other volunteer leaders are required to report violations and suspected violations pursuant to this Policy to the Chair. If the concern involves the Chair, the reporting should be to the Vice Chair.

Investigation and Resolution

Reports Regarding Employees. The President & CEO is responsible for investigating and resolving all reported allegations pursuant to this Policy regarding Foundation employees. The President & CEO will make initial inquiries, in consultation with internal and external human resources staff and legal counsel as appropriate, to determine the nature and scope of investigation necessary based on the report as well as the appropriate resolution. The President & CEO shall advise the Chair regarding the complaint, investigation and resolution or proposed resolution.

Reports Regarding the President & CEO, Directors, Officers, and Volunteer Leaders. The Chair and Vice Chair are ultimately responsible for investigating and resolving all reported complaints and allegations pursuant to this Policy regarding the President & CEO, Directors, Officers, and other volunteer leaders. The Chair and/or Vice Chair will make initial inquiries, in consultation with legal counsel as appropriate, to determine the nature and scope of investigation necessary based on the report as well as the appropriate resolution. The Chair and Vice Chair shall advise and consult with the Board regarding the allegation, investigation and resolution or proposed resolution.

Accounting, Finance and Auditing Matters

The Chair and Vice Chair shall address all reports regarding Foundation accounting or financial practices or transactions, internal controls, and/or auditing. If reported to management, the President & CEO shall immediately notify the Chair and Vice Chair of any such report(s) and work with the Board until the matter(s) is/are resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation under this Policy must act in good faith and have reasonable grounds for believing that the information reported indicates that a violation under this Policy has occurred. The making of any allegations that prove not to be substantiated, or which prove to have been made maliciously or knowingly to be false, will be viewed harshly and shall be subject to serious discipline by the Foundation.

Confidentiality

Violations or suspected violations may be submitted on a confidential basis by the complainant or may be submitted anonymously. Reports of violations or suspected violations will be kept confidential to the extent possible, consistent with the need to conduct a sufficient investigation.

Acknowledgment of Report

The Foundation will notify the complainant and acknowledge receipt of the report. All reports will be promptly investigated and appropriate corrective action will be taken by the Foundation if warranted by the investigation. The complainant may or may not be notified of the corrective action taken, as appropriate.

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The Board reserves the right to amend, alter or terminate this Policy at any time.