

WHISTLEBLOWER POLICY

May 16, 2023





STATEMENT OF POLICY

INOVIO PHARMACEUTICALS, INC. (the “*Company*”) is committed to providing a workplace conducive to open discussion of our business practices and is committed to complying with the laws and regulations to which we are subject. Accordingly, the Company will not tolerate conduct that is in violation of such laws and regulations or the various corporate governance policies that the Company has in place. Each Company employee is encouraged to promptly report a good faith complaint regarding any matters covered by this policy. Any other third party, such as vendors, collaborators, partners, stockholders, or competitors, also may report, under the procedures provided in this policy, a good faith complaint regarding any matters covered by this policy. To facilitate the reporting of complaints, the audit committee of the Company’s Board of Directors (the “*Audit Committee*”) has established procedures for (i) the receipt, retention and treatment of complaints regarding (a) accounting, internal accounting controls or auditing matters (“*Accounting Matters*”) and (b) other legal and ethical matters covered by this policy (together, with the Accounting Matters, the “*Covered Matters*”) and (ii) the confidential, anonymous submission by Company employees of concerns regarding the Covered Matters. This policy is a supplement to the Code of Business Conduct and Ethics (the “*Code*”) and should be read in conjunction with the Code.

SCOPE OF MATTERS COVERED BY POLICY

This policy applies to our employees, contractors, consultants, agents, representatives, officers and members of our Board of Directors. This policy covers complaints relating to Accounting Matters and other Covered Matters, including, without limitation, the following types of conduct:

- fraud, deliberate error or gross negligence or recklessness in the preparation, evaluation, review or audit of any financial statements of the Company;
- fraud, deliberate error or gross negligence or recklessness in the recording and maintaining of financial records of the Company;
- deficiencies in, or noncompliance with, the Company’s internal accounting controls;
- misrepresentation or false statement to management, regulators, the outside auditors or others by a senior officer, accountant or other employee regarding a matter contained in the financial records, financial reports or audit reports of the Company;
- deviation from full and fair reporting of the Company’s results or financial condition;
- non-compliance with applicable federal and state healthcare laws and regulations, anti-bribery laws and privacy laws;
- known or suspected violations of any of the Company’s policies, including the Code; or
- other actions that could cause serious damage to the Company’s reputation.



This policy also covers complaints related to any other potential ethical or legal violations. Interested parties are also encouraged to bring forward their reasonable belief that ethical or legal violations have occurred. Keep in mind that this may include complaints or reports you might get from people outside the Company and complaints regarding third parties who provide services to the Company.

POLICY OF NON-RETALIATION

It is the Company's policy to comply with all applicable laws that protect our employees against unlawful discrimination or retaliation by us or our agents as a result of their lawfully reporting information regarding, or their participation in, investigations involving Covered Matters. If any employee believes he or she has been subjected to any harassment, threat, intimidation, demotion, suspension, discharge, discrimination or retaliation by the Company or its agents for reporting complaints regarding Covered Matters in accordance with this policy, he or she may file a complaint with our Compliance Officer. If it is determined that an employee has experienced any improper employment action in violation of this policy, we endeavor to promptly take appropriate corrective action. In addition, executives may be subject to criminal penalties, including imprisonment, for retaliation against interested parties that have lawfully reported information regarding, or participated in, investigations involving Covered Matters. If an interested party brings his or her complaint to an outside regulator or other governmental entity, they will be protected by the terms of this policy just as if they directed the complaint to the Audit Committee, Human Resources, Legal Department, and/or the EQS Integrity Line phone number or website.

If an employee is subject to an adverse employment decision as a result of whistleblowing, the employee may file a complaint with the Department of Labor within ninety (90) days of the alleged violation (and a failure to report such claims within the 90-day window does not foreclose any other available legal remedy).

COMPLIANCE OFFICER

The Compliance Officer is responsible for administering this policy. The Compliance Officer may also designate additional individuals to assist him or her in carrying out all duties of the Compliance Officer. Our current Compliance Officer is Robert Crotty, our General Counsel, who may be reached at (267) 440-4223 or robert.crotty@inovio.com.

REPORTING OF COMPLAINTS

Complaints may be directed, as applicable, to the Audit Committee, Human Resources Department, Legal Department, and/or through the EQS Integrity Line phone number (1-800-461-9330) or website (<https://inovio-pharmaceuticals-inc.integrityline.com/>). Employees may anonymously report these concerns to (i) our Audit Committee, which monitors all information reported through EQS Integrity Line (ii) Human Resources Department at (267) 434-4060, (iii) our Legal Department at (267) 440-4223, or (iv) by delivering the complaint or report via regular mail addressed to the Compliance Officer at Inovio Pharmaceuticals, Inc. 660 W. Germantown Pike, Suite 110, Plymouth Meeting, PA 19462, Attention: Compliance Officer. Employees should make



every effort to report their concerns using one or more of the methods specified above. The complaint procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy. Anonymous reports should be factual, instead of speculative or conclusory, and should contain as much specific information as possible to allow the Compliance Officer and other persons investigating the report to adequately assess the nature, extent, and urgency of the investigation.

POLICY FOR RECEIVING AND INVESTIGATING COMPLAINTS

Upon receipt of a complaint, the Compliance Officer will determine whether the information alleged in the complaint pertains to a Covered Matter. The Audit Committee shall be notified promptly of all complaints determined to pertain to a Covered Matter. The Audit Committee shall review these complaints in consultation with and under the supervision of the Company's legal counsel before being presented to the full board of directors. The Audit Committee shall determine the planned course of action with respect to the complaint, including determining that an adequate basis exists for commencing an investigation. The Compliance Officer will then appoint one or more internal and/or external investigators to promptly and fully investigate each viable claim under the direction and oversight of the Audit Committee or such other persons as the Audit Committee determines to be appropriate under the circumstances. The Compliance Officer will confidentially inform the reporting person (if his or her identity is known) that the complaint has been received and provide him or her with the name of, and contact information for, the investigator assigned to the claim.

Confidentiality of the employee submitting the complaint will be maintained to the fullest extent possible, consistent with the need to conduct an adequate investigation. In the course of any investigation, the Company may find it necessary to share information with others on a "need to know" basis. If the investigation confirms that a violation has occurred, the Company will promptly take appropriate corrective action with respect to the persons involved, including discipline up to and including termination, and, in appropriate circumstances, referral to governmental authorities. The Company will also take appropriate steps to correct and remedy any violation.

Retention of Complaints

The Compliance Officer will maintain a log of all complaints, tracking their receipt, investigation and resolution, and shall prepare a periodic summary report thereof for each member of the Audit Committee. Each member of the Audit Committee and, at the discretion of the Compliance Officer, other personnel involved in the investigation of complaints, shall have access to the log. Copies of the log and all documents obtained or created in connection with any investigation will be maintained in accordance with our document retention policy.