



ZIOPHARM Oncology

Whistleblower Policy

ZIOPHARM Oncology, Inc. (the “Company”) is committed to operating in an ethical manner and maintaining compliance with all applicable laws, exchange rules, accounting standards, internal controls and audit practices. In that regard, any employee, vendor, affiliated party or other interested party may submit a good faith complaint regarding violations of the Company’s Code of Business Conduct, or accounting, internal controls or auditing matters (“Accounting Matters”), to the Company’s Chief Executive Officer or President, or to the Audit Committee of the Company’s Board of Directors, without fear of dismissal or retaliation of any kind. The Company will promptly and fairly address any such complaints. The Audit Committee will oversee treatment of employee concerns in these areas and is responsible for enforcing this policy.

In order to facilitate the reporting of complaints, the Audit Committee has established the following procedures for (1) the receipt, retention and treatment of complaints regarding the aforementioned and (2) the confidential, anonymous submission of concerns or complaints.

Scope of Matters Covered by these Procedures

These procedures relate to complaints concerning violations of the Company’s Code of Business Conduct, or concerning Accounting Matters, including without limitation, the following:

- Fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of the Company;
- Fraud or deliberate error 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 statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of the Company; or
- Deviation from full and fair reporting of the Company’s financial condition.

Procedures for Reporting Complaints

- If you have a complaint regarding an Accounting Matter, you may report your complaint to the Company’s Chief Executive Officer or President, or to Gary Fragin of the Audit

Committee. If you desire, you may report concerns on a confidential and anonymous basis to Gary Fragin of the Audit Committee through a secure hotline, as follows:

Website: <http://www.openboard.info/ziop/>

Email: ziop@openboard.info

Phone: 866-512-7194

- Our policy is to cooperate with all government investigations of possible unlawful conduct. If a criminal violation has occurred, we will take appropriate steps to stop the illegal conduct and to prevent it from recurring.

Treatment of Complaints

- Upon receipt of a complaint, the Audit Committee, CEO, or President will (i) determine the particulars of the concern and (ii) when possible, acknowledge receipt of the concern to the sender.
- Each concern will be reviewed under Audit Committee direction and oversight by Gary Fragin of the Audit Committee or such other persons as the Chair of the Audit Committee determines to be appropriate under the circumstances. Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review and investigation.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee or other delegated party.
- The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee making a complaint in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding Accounting Matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.

Reporting and Retention of Complaints and Investigations

The Chair of the Audit Committee will maintain a log of all complaints, tracking their receipt, investigation and resolution and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with the Company's documents retention policy.