

GERON CORPORATION

POLICY AND PROCEDURES FOR COMPLAINTS ABOUT ACCOUNTING, INTERNAL ACCOUNTING CONTROLS, AUDITING MATTERS OR QUESTIONABLE FINANCIAL PRACTICES

The Audit Committee of the Board of Directors of Geron Corporation (the “Company”) has adopted the following policy and procedures to govern the receipt, review, and treatment of complaints regarding the Company’s accounting, internal accounting controls, or auditing matters, and to protect the confidential, anonymous reporting of employees concerns regarding questionable accounting or auditing matters. A current copy of this document is to be posted in the Company’s facilities and on the Company’s Intranet site.

POLICY

It is the policy of the Company to treat complaints about accounting, internal accounting controls, auditing matters, or questionable financial practices (“Accounting Complaints”) seriously and expeditiously.

Employees will be given the opportunity to submit for review by the Company confidential and anonymous Accounting Complaints, including without limitation, the following:

- Fraud against investors, securities fraud, mail or wire fraud, bank fraud, or fraudulent statements to the SEC or members of the investing public;
- Violations of SEC rules and regulations applicable to the Company and related to accounting, internal accounting controls and auditing matters;
- Intentional error or fraud in the preparation, review or audit of any financial statement of the Company; and
- Significant deficiencies in or intentional noncompliance with the Company’s internal accounting controls.

If requested by the employee, the Company will protect the confidentiality and anonymity of the employee to the fullest extent possible, consistent with the need to conduct an adequate review. Vendors, customers, business partners and other parties external to the Company will also be given the opportunity to submit Accounting Complaints; however, the Company is not obligated to keep Accounting Complaints from non-employees confidential or to maintain the anonymity of non-employees.

Accounting Complaints will be reviewed under Audit Committee direction and oversight by the Company’s General Counsel or such other persons as the Audit Committee or General Counsel determines to be appropriate.

The Company will abide by all laws that prohibit retaliation against employees who lawfully submit complaints under these procedures.

In the event that the Company contracts with a third party to handle complaints or any part of the complaint process, the third party will comply with these policies and procedures.

PROCEDURES

Receipt of Accounting Complaints

Any person may submit a written Accounting Complaint to the General Counsel or to the chairman of the Audit Committee or to both of them. The email address and phone number of the Audit Committee chairman are attached to this policy, and will be made available to all employees via Geron's Intranet and the employee handbook. The General Counsel will promptly forward to the Audit Committee chairman any written Accounting Complaints received by the General Counsel.

All Geron personnel will be instructed to forward to the Audit Committee chairman any complaint received from a third party regarding accounting, internal accounting controls, or auditing matters.

Employees will be encouraged to contact the Audit Committee in the event of concerns regarding questionable accounting or auditing matters.

Employees submitting Accounting Complaints need not provide their name or other personal information and reasonable efforts will be used to conduct the investigation that follows from an Accounting Complaint from an employee in a manner that protects the confidentiality and anonymity of the employee submitting the Accounting Complaint.

Treatment of Accounting Complaints

Any Accounting Complaint received by the Audit Committee chairman will be reviewed by the full Audit Committee at the next meeting. The Audit Committee will determine whether members of management or the external auditors need to be present upon such review. The Audit Committee may designate the General Counsel or other Company legal counsel to review and/or investigate the Accounting Complaint and report to the Audit Committee (with the assistance of such other employees, outside counsel, advisors, experts, or third party service providers as may be required).

If determined to be necessary by the Audit Committee, the Company shall provide appropriate funding, as determined by the Audit Committee, to obtain and pay for additional resources that may be necessary to conduct the investigation, including without limitation, retaining outside counsel and/or expert witnesses.

At the conclusion of any review or investigation, the Audit Committee will report to the full Board of Directors on the Accounting Complaint and the results of the review or investigation, including any disciplinary or corrective action that the Audit Committee has recommended or directed be taken.

The Audit Committee may specify a different procedure for investigating and treating any Accounting Complaint if it is necessary or appropriate in the judgment of the Audit Committee, *e.g.*, if the Accounting Complaint concerns pending litigation.

Access to Reports and Records and Disclosure of Investigation Results

All reports and records associated with Accounting Complaints are considered confidential information and access will be restricted to members of the Audit Committee, the Board of Directors, the Company's legal counsel, and others involved in investigating an Accounting

Complaint as contemplated by these procedures. Access to reports and records may be granted to other parties at the discretion of the Audit Committee.

Accounting Complaints and any resulting investigations, reports or resulting actions will generally not be disclosed to the public except as required by any legal requirements or regulations or by any corporate policy in place at the time.

Retention of Records

All Accounting Complaints and documents relating to such Accounting Complaints made through the procedures outlined above shall be retained for at least five years from the date of the complaint, after which the information may be destroyed unless the information may be relevant to any pending or potential litigation, inquiry, or investigation, in which case the information may not be destroyed and must be retained for the duration of that litigation, inquiry, or investigation and thereafter as necessary.