

Hope For Ukraine

Whistleblower Protection Policy

Hope For Ukraine requires directors, officers, employees and volunteers (each, a “**Member**”) to observe high standards of business and personal ethics in the conduct of their duties and responsibilities. As employees, volunteers and representatives of Hope For Ukraine, we must practice honesty and integrity in fulfilling our responsibilities and comply with all applicable laws and regulations. To that end, Members can raise concerns free of any harassment, discrimination or retaliation if they reasonably believe that they are aware of: (1) questionable accounting, internal accounting controls or auditing matters, (2) the reporting of fraudulent financial information of or by Hope For Ukraine, (3) violations of securities laws or other laws, rules and regulations or (4) any activities or transactions by Hope For Ukraine which appear to violate Hope For Ukraine’s policies. Employees should report those concerns as soon as possible after discovery. Hope For Ukraine strives to encourage open communication so that such concerns may be raised without fear of retaliation in any manner.

Reporting Responsibility

It is the responsibility of all Members to report actual or suspected violations of ethics, law or regulations that govern Hope For Ukraine’s operations in accordance with this Whistleblower Protection Policy (this “**Policy**”). Members must immediately report the following actual or suspected violations:

- Intentional error, fraud or gross negligence in the preparation, review or audit of any of the financial statements of Hope For Ukraine;
- Intentional error, fraud or gross negligence in the recording of transactions of Hope For Ukraine;
- Intentional noncompliance with the internal and reporting controls of Hope For Ukraine;
- Significant deficiencies in the internal and reporting controls of Hope For Ukraine;
- Violations of U.S. Securities and Exchange Commission (the “**SEC**”) rules and regulations that are related to accounting, internal accounting controls and auditing matters;
- Securities fraud, mail or wire fraud, bank fraud or fraudulent statements to management, outside auditors, the SEC or members of the investing public; or
- Violations of U.S. federal securities laws, including the FCPA or similar laws.

No Retaliation

It is contrary to the values of Hope For Ukraine for anyone to retaliate against any Member who in good faith reports an actual or suspected ethics violation, violation of law (including, without limitation, discrimination), fraud or violation of any regulation governing the operations of Hope For Ukraine. A Member who retaliates against someone who has reported any such actual or suspected violation in good faith is subject to discipline up to and including termination of employment. This Policy is intended to encourage and enable Members to raise serious concerns internally so that Hope For Ukraine can address and correct inappropriate conduct and actions.

Reporting Procedure

Hope For Ukraine has an open door policy and suggests that Members share their questions, concerns, suggestions or complaints with someone who can address them properly. In most cases, a Member's supervisor is in the best position to address an area of concern. However, if you are not comfortable speaking with or writing to your supervisor or you are not satisfied with your supervisor's response, you are encouraged to speak with or write to anyone in Hope For Ukraine's management or Board of Directors whom you are comfortable in approaching. Supervisors and managers are required to report complaints or concerns about actual or suspected ethical or legal violations in writing to Hope For Ukraine's Compliance Officer, who has the responsibility to investigate all reported complaints. For suspected fraud, or when you are not satisfied or uncomfortable with following Hope For Ukraine's open door policy, you should contact the Hope For Ukraine's Compliance Officer directly at info@hfu.org.

Compliance Officer

Hope For Ukraine's Compliance Officer is responsible for ensuring that all reported complaints about unethical or illegal conduct are investigated and resolved. The Compliance Officer will advise Hope For Ukraine's Executive Director and Board of Directors of all complaints and their resolution and will report at least annually to the Audit Committee on compliance activities relating to alleged accounting or financial improprieties. The Compliance Officer is the Secretary unless designated otherwise by the Board of Directors.

Accounting and Auditing Matters

Hope For Ukraine's Audit Committee shall address all reported concerns or complaints regarding corporate accounting practices, internal controls or auditing. The Compliance Officer shall immediately notify the Audit Committee of any such concern or complaint and work with the committee until the matter is resolved.

Acting in Good Faith

Anyone filing a complaint concerning a violation or suspected violation must be acting in good faith and have reasonable grounds for believing the information disclosed indicates a violation. Any allegations that prove not to be substantiated and which prove to have been made maliciously or knowingly to be false will be viewed as a serious disciplinary offense.

Handling of Reported Violations

Actual or suspected violations that are reported under this Policy are subject to the following standards:

- All accounting and auditing complaints received shall be entered on an accounting and auditing matters log, which shall include, among other things: (a) information regarding the date the complaint was received, (b) a description of the complaint, (c) the submitter (if provided), and (d) the status and disposition of an investigation of the complaint. Receipt of the complaint will be acknowledged to the sender, within a reasonable period following receipt, if appropriate information for response is supplied.
- Non-accounting or non-auditing complaints shall be logged separately and will be forwarded to the appropriate person or department for investigation (e.g., Human Resources), unless the Compliance Officer deems other treatment is necessary.
- With respect to complaints not initially directed to the Audit Committee, the Compliance Officer will report immediately to the Audit Committee: (i) matters related to violations or potential violations of Hope For Ukraine's financial policies, including the FCPA or similar laws, (ii) matters associated with Hope For Ukraine's revenue recognition policies, (iii) matters related to Hope For Ukraine's executive officers, and (iv) such other matters as the Compliance Officer deems significant. The Audit Committee shall direct and oversee an investigation of such complaints, as well as any complaints initially directed to the Audit Committee, as it determines to be appropriate. The Audit Committee may also delegate the oversight and investigation of such complaints to the appropriate members of Hope For Ukraine's management.
- All other complaints regarding accounting or auditing matters shall be reviewed under the direction and oversight of the Compliance Officer, who will involve such other parties (e.g., members of Hope For Ukraine's Finance Department or outside advisors) as deemed appropriate. The Compliance Officer shall provide the Audit Committee with a quarterly report of all accounting or auditing complaints received and an update of pending investigations. The Audit Committee may request special treatment for any complaint and may assume the direction and oversight of an investigation of any such complaint.
- Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review. Access to reports and records of complaints may be granted to regulatory agencies and other parties at the discretion of the Audit Committee. Documents that are covered by the attorney-client communication and/or work-product privileges should not be disclosed unless counsel for Hope For Ukraine has consented in writing to a waiver of privilege.
- In all cases, prompt and appropriate corrective action shall be taken as determined by the Audit Committee. An employee may be subject to disciplinary action, which may

include the termination of their employment, if the employee fails to cooperate in an investigation or deliberately provides false or misleading information during an investigation. The specific action that will be taken in response to a report will depend on the nature and gravity of the conduct or circumstances reported and the quality of the information provided. Where questionable accounting, internal accounting controls or auditing matters or the reporting of fraudulent financial information is verified, corrective action will be taken and, if appropriate, the persons responsible will be disciplined.

- Reprisal, threats, retribution, or retaliation in any way against any person who has in good faith made a complaint or reported a concern, or against any person who assists in any investigation or process with respect to such a complaint or concern, is prohibited. Members who believe that they have been subjected to any discrimination, retaliation or harassment for having submitted a complaint regarding questionable accounting, internal accounting controls or auditing matters, or the reporting of fraudulent financial information under this Policy, or participating in an investigation relating to such a complaint, should immediately report the concern to the Compliance Officer or to any of their supervisors or to the Audit Committee Chairperson. Any complaint that such discrimination, retaliation or harassment has occurred will be promptly and thoroughly investigated. If such a complaint is substantiated, appropriate disciplinary action will be taken, up to and including termination of employment for those individuals that engaged in the harassment or retaliation.
- The Compliance Officer or Audit Committee will report the results of any investigation regarding a complaint, including any corrective actions taken, to the person making the complaint, if appropriate information for response was supplied, maintaining the anonymity of the person making the complaint to the fullest extent possible.

Retention of Complaints

The Compliance Officer shall retain written complaints, the accounting and auditing matters log and all related documentation as required under applicable law.

Additional Enforcement Information

Hope For Ukraine endeavors to operate on a highly transparent basis, and Hope For Ukraine wants to be made aware of alleged wrongdoings and to address them as soon as possible. We encourage you to first address your concerns by following the procedures outlined herein for reporting to or through Hope For Ukraine, so that Hope For Ukraine may conduct its own internal investigation and take corrective action as quickly as possible. Among other things, Hope For Ukraine may choose to self-report certain matters to government or other agencies; however, nothing in this Policy (or any Hope For Ukraine policy) is intended to limit or prevent any Employee from engaging for a lawful purpose in any “Protected Activity.” “**Protected Activity**” means filing a charge, complaint, or report, or otherwise communicating with or participating in any investigation or proceeding that may be conducted by state, federal, local, or other governmental agency, including the Securities and Exchange Commission, the

Occupational Safety and Health Administration, the Equal Employment Opportunity Commission, and the National Labor Relations Board (“**Government Agencies**”). In connection with such Protected Activity, Employees are permitted to disclose documents or other information as permitted by law, and without giving notice to, or receiving authorization from, Hope For Ukraine. In making any such disclosures or communications, Employees must take all reasonable precautions to prevent any unauthorized use or disclosure of any information that may constitute Hope For Ukraine confidential information to any parties other than the relevant Government Agencies. “Protected Activity” does not include the disclosure of any Hope For Ukraine attorney-client privileged communications; any such disclosure, without Hope For Ukraine’s written consent, violates Hope For Ukraine policy.

Modification

Hope For Ukraine may modify this Policy at any time without notice. Modification may be necessary, among other reasons, to maintain compliance with applicable laws, rules and regulations and to accommodate organizational changes.

Policy approved by the Board of Directors on [November,28th], 2023.