

“Protecting ethics is an act of courage — and those who report responsibly help build a fairer, safer, and more ethical company for everyone.”

1. Introduction

In any company committed to ethics, integrity is not just a value — it is a living practice expressed in everyday actions. To keep this practice strong, it is essential to offer tools that allow inappropriate behavior, rule violations, or suspicions of irregularities to be reported safely and effectively. The whistleblowing channel is one of the most powerful tools in this sense: it protects the organization, safeguards justice, and above all, protects people.

At 4U Homes, we believe that listening responsibly is an act of respect and care for everyone who is part of our journey. That is why we structured an **Ethics Channel** that is accessible, confidential, and secure — where any employee, partner, or third party can report, whether anonymously or identified, behaviors that conflict with our values, internal policies, or applicable laws, without fear of retaliation.

More than a best practice, this protection is a right recognized by U.S. law. The **Whistleblower Protection Act** guarantees protection against retaliation in the public sector, while the **Sarbanes-Oxley Act (SOX)** extends this protection to SEC-regulated companies, reinforcing the duty to investigate reports with seriousness and respect. Our internal policy follows the same guideline: we value and protect those who have the courage to uphold the integrity of 4U Homes.

2. Access to the Ethics Channel: A Safe Path to Integrity

A truly ethical culture is not built only on good intentions or institutional speeches. It is sustained when people have a voice, when they know they can act against wrongdoing — and that they will be protected when they do so.

At 4U Homes, we understand that reporting irregular conduct requires courage. That is why our Ethics Channel was structured to be effective, discreet, and available to everyone at all times. An employee or partner who witnesses an inappropriate situation must know they are not alone — the company is prepared to listen, support, and act.

The channel can be used anonymously or with identification and is available 24 hours a day, 7 days a week, through different means:

✓ Ways to access the Ethics Channel:

- Secure electronic platform (web – www.4youhomes.com/compliance), with the possibility of anonymity.
- Exclusive email address for the Compliance Department.
- Dedicated phone line, with protected voicemail or outsourced service.

🛡️ 4U Homes commitments:

- Absolute confidentiality regarding the whistleblower’s identity if they choose to identify themselves.
- Technical protection of anonymity, with IP, cookie, and browsing data tracking blocked.
- Formal registration of the report, with a protocol number and, whenever possible, feedback on the progress or conclusion of the case, always respecting legal and confidentiality limits.

🔴 Practical example:

An administrative employee notices repeated discriminatory comments from her manager directed at colleagues from another department. She fears being fired or isolated if she reports the situation openly. She can access the Ethics Channel anonymously, report the incident in detail, and trust that the company will take action based on a serious and fair investigation — without exposing or endangering her.

💡 Good practices:

- Encourage colleagues to use the channel responsibly and consciously.
- Never belittle or discredit a serious report — even if it seems distant from your reality.
- Remember: those who remain silent in the face of injustice also contribute to its continuation.

🔗 Access the 4U Homes Ethics Channel now:

3. What Can (and Should) Be Reported

Not every irregularity is visible to the naked eye — and it is not always easy to know when a situation has crossed the line of acceptability. That is why it is essential that everyone at 4U Homes understands what can (and should) be reported through the Ethics Channel.

Reporting is not a personal judgment. It is a tool for collective protection, used to prevent or correct behaviors that violate the law, company policies, or our shared values. When someone identifies misconduct and chooses to report it, they are actively contributing to building a safer, fairer, and more ethical environment.

Examples of conduct subject to reporting:

- Corruption, bribery, fraud, or misappropriation of resources.
- Moral or sexual harassment, or any form of workplace intimidation.
- Discrimination based on race, gender, sexual orientation, nationality, age, disability, or religion.
- Misuse of company resources (equipment, vehicles, systems).
- Nepotism, favoritism, or hiring of family members without technical criteria.
- Violations of workers' health, safety, or well-being.
- Concealment of information in audits, inspections, or legal proceedings.
- Practices that compromise the reputation, integrity, or objectives of 4U Homes.

Practical example:

An employee discovers that a manager demands “commissions” from suppliers in exchange for closing contracts. Even without material evidence, the employee can — and must — report the case to the Ethics Channel, anonymously or identified. The company will investigate seriously, without exposing the whistleblower, and take the necessary measures to correct the misconduct.

Good practices:

- If something feels wrong, trust your ethical sense: better to report than to remain silent.
- You do not need to provide evidence to make a report — just describe what you saw, heard, or suspect in good faith.
- Reporting is not gossip, revenge, or personal exposure — it is a gesture of responsibility and care for everyone around you.

4. Investigation of Reports

Having a reliable Ethics Channel is not just about providing an email or a mailbox. The true value lies in how each report is handled: with seriousness, speed, impartiality, and deep respect for those involved.

At 4U Homes, every report is treated with due importance — whether anonymous or identified, made by an employee, partner, or third party. Our commitment is clear: investigate the facts professionally, protect those involved, and correct course when necessary.

We know that making a report may involve difficult emotions: fear, anxiety, frustration. For this reason, the investigation process must be conducted with total responsibility and empathy, safeguarding everyone's integrity.

How the investigation works, step by step:

1. **Formal registration:** The report is securely logged in a confidential system, with a protocol number to ensure traceability and integrity of the original content.
2. **Preliminary screening:** The Compliance Department reviews the report to verify if sufficient information exists for a formal investigation. Additional clarification may be requested — while respecting anonymity, if applicable.
3. **Formation of the investigative team:** Depending on the nature of the report, one or more impartial professionals are assigned to the case. They cannot have any connection with the facts or people involved.

4. **Collection of evidence and interviews:** The investigation may include interviews with involved parties or witnesses, analysis of documents, emails, time records, camera footage, and equipment tracking.
5. **Right to defense and fair hearing:** Anyone mentioned in a report has the right to present their side, be heard respectfully, and know the evidence collected before any measure is taken.
6. **Final technical report:** Based on facts, evidence, and testimonies, the team prepares a conclusive report that guides decisions — from corrective actions to disciplinary or judicial measures, as applicable.

Practical example:

The Ethics Channel receives a report of workplace harassment by a team leader. The screening identifies relevant indications. The Compliance Department initiates interviews with team members, analyzes work-related text messages, checks meeting records, and gathers confidential statements.

The investigation confirms inappropriate conduct violating the company's Code of Ethics. The final report recommends disciplinary measures for the leader and mandatory training on ethical leadership for the team.

After the investigation:

For 4U Homes, an investigation is not the end of a problem — it is the start of a stronger solution. Therefore:

- A confidential, documented report is finalized with clear recommendations.
- Corrective or disciplinary actions are defined, ranging from warnings to suspension, dismissal, restructuring, or process revisions.
- Whenever possible, the whistleblower receives formal feedback, within the limits of legal confidentiality.

Good practices for everyone:

- Be collaborative: if invited to contribute to an investigation, participate honestly and respectfully.
- Avoid premature judgments: wait for the conclusion before forming opinions.
- Do not spread rumors: gossiping about ongoing reports or investigations can harm innocents and compromise the process.
- Strengthen the culture: by supporting fair investigations, you help consolidate a culture of trust and responsibility.

5. Protection Against Retaliation

No report will be effective if those who speak up feel threatened. For this reason, **4U Homes guarantees full protection against retaliation** for all employees, partners, or third parties who, in good faith, use the Ethics Channel.

Retaliation is any negative action taken against a person because they reported misconduct or participated in an investigation. It can be explicit or subtle — but both are strictly prohibited.

Examples of retaliation:

- Dismissal, demotion, or sudden transfer without justification.
- Reduction of responsibilities, assignments, or access to information.
- Exclusion from meetings, projects, or opportunities.
- Hostile behavior, intimidation, or harassment by colleagues or managers.
- Negative performance evaluations motivated by the act of reporting.

Our commitment:

- Reports will always be received with respect, analyzed impartially, and investigated confidentially.
- Retaliation, if proven, will result in disciplinary measures, including possible termination of those responsible.
- Good faith reporting is a protected right — even if the investigation concludes that no misconduct occurred.

Important: Making a false report in bad faith, with the intention of harming someone, will not be tolerated and will be subject to disciplinary measures. Integrity protects those who act responsibly.

6. Consequences of Non-Compliance

Using the Ethics Channel responsibly is everyone's duty — just as it is everyone's duty to respect the confidentiality and seriousness of the process.

Failure to comply with this policy may result in:

- Formal warnings or suspensions.
- Termination for cause in cases of serious misconduct.
- Contract termination for third parties who violate the rules.
- Civil or criminal liability, in cases of fraud, corruption, harassment, or discrimination.

Important: The Ethics Channel exists to protect people, not to serve personal interests, revenge, or internal disputes. Misuse of the tool damages not only colleagues but also the trust and credibility of the company as a whole.

At 4U Homes, **integrity is non-negotiable**. Those who use the system responsibly are strengthening the company. Those who misuse it, on the other hand, weaken the culture we are building.

7. Inspiring Closing

A whistleblowing channel is not just a system — it is a declaration of principles. It says to the world and to our employees: *“Here, silence is not imposed. Here, the truth is welcome. Here, integrity always finds a voice.”*

At 4U Homes, we believe that ethics is built by many hands. Each report received, investigated, and resolved strengthens not only the company but also the trust of the community, clients, and partners who believe in our work.

Remember:

- To report is to care.
- To listen is to respect.
- To investigate is to act.
- To decide with fairness is to lead.

That is why we encourage everyone — employees, partners, suppliers, and third parties — to use the **Ethics Channel** whenever they witness or suspect inappropriate conduct. Integrity is everyone's responsibility, and only together can we build an environment that reflects the values we defend.

👉 **Access the Ethics Channel:**

www.4youhomes.com/compliance