InvoCare

Whistleblower Policy

August 2025

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1. Purpose

At InvoCare we are committed to upholding our core C.A.R.E.S values of collaboration, accountability, responsiveness, excellence and safety which sets a strong framework for the way we conduct our business. Importantly, it provides a clear roadmap to help us make the right decisions. This includes conducting business activities in compliance with applicable laws, rules and regulations.

Our Whistleblower Policy ('Policy') is designed to ensure our employees, contractors, suppliers and families can raise concerns regarding any misconduct or improper state of affairs or circumstances (including unethical, illegal, corrupt or other inappropriate conduct) without being subject to victimisation, harassment or discriminatory treatment.

This policy sets out the processes and protections for whistleblowing reportable conduct.

The purpose of this olicy document is to:

- Provide an understanding of what can be disclosed under this policy;
- Foster a speak up culture which encourages whistle-blowers to come forward and report wrongdoing without fear of reprisal;
- Provide whistle-blowers with the knowledge and confidence that their disclosure will be handled appropriately and acted upon;
- Establish procedures to ensure whistle-blowers' confidentiality is protected;
- Explain the whistleblowing process and the protections available to whistle-blowers; and
- Support whistle-blowers throughout the reporting process and protect them from detrimental treatment.

2. Scope

This policy applies across all parts of InvoCare's business and in all locations and will be made available on the InvoCare intranet and public website. All past and present InvoCare officers, employees, contractors and services providers must comply with this policy. InvoCare operates in multiple countries and is subject to applicable local laws. If any local laws are in any way inconsistent with this policy or impose a higher level of protection than this policy, those local laws take precedence in that jurisdiction to the extent of the inconsistency.

The protections in this policy apply to any person who meets the criteria that attracts whistleblower protection as set out in Section 4.

This policy does not form part of any contract of employment or any industrial instrument.

3. Roles

Whistleblower: The individual who reports misconduct, unethical behavior, or violations of laws and regulations within the organisation

Whistleblower Officer (WBO): The individual to whom the whistleblower disclosure is made. The WBO is responsible for maintaining confidentiality of a whistleblower's identity (where relevant or as required) and seeking to protect them from any detriment.

In addition to this, the role of the WBO includes:

- safeguarding and promoting the interests of whistleblowers
- providing additional support services to whistleblowers
- dealing with whistleblowing complaints
- escalating matters to the Board where appropriate (subject to confidentiality obligations); and
- investigating disclosures

Head of Legal, Risk & Compliance: Offers legal advice throughout the process to ensure compliance with laws and to protect the rights of all parties involved.

XLT/ Senior Leadership/Managers: Responsible for creating a culture that encourages ethical behavior and supports the whistleblower policy. They also ensure that any necessary changes are implemented based on investigation findings.

4. Policy Requirements

Criteria for Whistle blower Protection: to qualify for protection under this policy and Australian whistleblower laws, disclosures must:

- be made by an eligible whistleblower
- be about a disclosable matter, and
- be made to an eligible recipient

4.1 Who can be an eligible whistleblower

An eligible whistleblower can be anyone who is:

- a current or former officer or employee of InvoCare
- a current or former contractor or supplier of goods or services to InvoCare, including current or former employees of the contractor or supplier
- an associate of InvoCare, or a relative, dependent or spouse of an individual referred to above

4.2 What is a disclosable matter?

Disclosures can be about misconduct or an improper state of affairs or circumstances which you suspect on reasonable grounds is occurring or has occurred in relation to InvoCare. This includes information about InvoCare, or an officer or employee of InvoCare engaging in conduct that:

- breaches the Corporations Act 2001 (Cth)
- breaches financial sector laws enforced by the Australian Securities and Investments Commission or the Australian Prudential Regulation Authority
- breaches tax laws
- breaches consumer protection laws
- constitutes an offence against any other law of the Commonwealth that is punishable by imprisonment for a period of 12 months or more, or
- represents a danger to the public or the financial system.

Examples of disclosable matters include, but are not limited to:

- fraudulent activity and other types of criminal behaviour (such as, corruption, bribery, theft, money laundering, violence or threatened violence and criminal damage against property)
- harassment or intimidation, subject to Section 4.3
- dishonest or unethical conduct
- conduct in breach of the Competition and Consumer Act 2010 (Cth), including the Australian Consumer Law (such as, exclusive dealing, cartel conduct, anti-competitive agreements, unconscionable conduct, misleading or deceptive conduct and misrepresentation)
- conduct which amounts to an abuse of authority
- misconduct in relation to the tax affairs of InvoCare or an associate of InvoCare
- gross mismanagement or waste of resources.

4.3 What is a non-disclosable matter?

Most personal work-related grievances are not disclosable matters and so are not within the scope of this Policy.

A disclosure concerning a work-related grievance will only be covered under this Policy if the disclosure:

- has been through the InvoCare work-place grievance process and

- concerns a detriment or threat to cause detriment to the whistleblower as a result of raising a disclosable matter, or
- is raised in the context of another disclosable matter(s).

Personal work-related grievances should be reported to management in accordance with Workplace Grievance Policy.
Examples of non-disclosable matters include, but are not limited to:

- personal conflicts within the workplace
- decisions relating to engagement, promotion and termination of employees; and
- allegations of workplace bullying.

4.4 Who is an eligible recipient?

Eligible recipients are:

- Whistleblower Officer (WBO)
- a member of the InvoCare Executive Leadership Team (including a director or company secretary)
- an auditor or member of an audit team conducting an audit of InvoCare
- the Chair of the Audit Risk & Compliance Committee, or
- the Chair of the Board of InvoCare

4.5 DISCLOSURE

A. How to make a disclosure

In the first instance it is encouraged that disclosures be made to the WBO.

Disclosures can be made to them via the following methods:

Telephone:	**+61 2 8918 5050**
Email:	whistleblower@InvoCare.com.au
Mail:	Whistleblower Officer InvoCare Head Office Level 6, Building A, Rhodes Quarter 1 Homebush Bay Drive, Rhodes NSW 2138

Disclosures can also be made directly to any of the other eligible recipients listed in Section 4.4.

There are criteria for making public interest disclosures or emergency disclosures and it is strongly recommended that you contact the WBO, or obtain independent legal advice in the first instance, to ensure you understand the criteria for making a public interest or emergency disclosure that qualifies for whistleblower protection under law.

B. Tips on making a disclosure

Making a disclosure via email can be a useful way of organising facts. If making a disclosure over the phone, ensure that you have sufficient time to fully discuss the matter.
If possible, the following information should be provided:

- the nature of the disclosure and why you believe it to be true
- all relevant facts giving rise to the disclosure, including background and history
- the relevant InvoCare department or business that is the subject of the disclosure, and
- the InvoCare officers or employees alleged to be involved

4.6 Anonymity

A whistleblower can choose to remain anonymous and still have their disclosure investigated under this Policy. As far as possible, anonymous disclosures will be dealt with and investigated in the same way as if a whistleblower had revealed their identity. There may be some practical limitations in conducting the investigation where a whistleblower has elected to remain anonymous and it may not be possible to investigate some, or all matters alleged.

4.7 Protections

Where the criteria for whistleblower protection is met, a whistleblower will receive legal protections in relation to the confidentiality of their identity and against victimisation. The legal protections will be available even if the report is made anonymously or the report turns out to be incorrect (as long as the whistleblower had reasonable grounds to suspect misconduct or improper activities).

A. Confidentiality

The identity of a whistleblower or information that is likely to lead to the identity of the whistleblower being known will be kept confidential unless the whistleblower consents to the Eligible Recipient who receives their disclosure sharing that information, or disclosure is required by law to:

- the Australian Securities Investments Commission
- the Australian Prudential Regulatory Authority
- a member of the Australian Federal Police
- a legal practitioner for the purposes of obtaining legal advice in relation to the operation of whistleblower protections, or

- the Australian Commissioner of Taxation if the disclosure concerns InvoCare's tax affairs or the tax affairs of an associate of InvoCare.

An eligible whistleblower can lodge a complaint with the WBO, or a regulator for investigation if they believe that there has been a breach of confidentiality under this Policy.

B. Victimisation

No person at InvoCare may engage in conduct that causes or threatens to cause detriment to a person due to a belief or suspicion that they or any other person is a whistleblower or proposes to be a whistleblower. The definition of 'detriment' includes, but is not limited to, the following:

> dismissal
> injury in the employee's employment
> alteration of an employee's position or duties to their disadvantage
> discrimination
> harassment or intimidation
> harm or injury to a person, including psychological harm
> damage to a person's property, reputation, business or financial position, and
> any other damage to a person.

If an eligible whistleblower believes they have been subjected to a detriment because of the actual or intended disclosure, they should immediately report the matter to the WBO so prompt action can be taken to protect against further detrimental acts or omissions. Reports of detrimental conduct will be treated confidentially. A whistleblower may also seek independent legal advice or contact regulatory bodies if they believe they have suffered a detriment.

C. Immunity

An eligible whistleblower may be entitled to protection from civil liability, criminal liability and administrative liability (including disciplinary action) in respect of the disclosure.

D. Compensation

An eligible whistleblower who has suffered a detriment because of InvoCare's failure to take reasonable precautions and exercise due diligence to prevent the detrimental conduct may be entitled to compensation or some other legal remedy through the courts. A person who is unsure of the protections or rights to compensation under the whistleblower laws should seek independent legal advice from a legal practitioner.

4.8 **Investigations of Disclosures**

The WBO is responsible for investigating disclosures.

A. Investigation Process

To begin with, the WBO will conduct a preliminary review of the disclosure to determine whether an investigation is necessary. If the WBO determines the disclosure should be investigated, the WBO will conduct or commission an investigation as soon as practicable.

Investigations will follow a fair and objective process, independent of persons adversely mentioned in a disclosure, and adhering to the protections listed in Section 4.7.

Persons who have been adversely mentioned in a disclosure may be given an opportunity to respond in respect of them.

All measures will be taken to finalise an investigation as soon as practicable. Where possible, disclosures will be resolved within ten (10) working days of receipt of the disclosure. In some situations, including where a disclosure is anonymous, more time may be required.

B. Investigation Feedback

Where practicable and subject to any confidentiality constraints, whistleblowers will be kept informed of the progress and high-level outcome(s) of an investigation, as permitted by law. These updates may be written or verbal, depending on what is appropriate in the circumstances.

C. Escalations to the Board

Subject to confidentiality obligations and consent from the whistleblower to the disclosure:

- Disclosures of material incidents or matters will be reported to the Chair of the Board and/or the Chair of the Audit and Risk Committee of the Board, anonymity will be provided at the request of the whistleblower.
- The InvoCare Whistleblower Officer may escalate disclosures directly to the Chair of the Board and/or the Chair of the Audit and Risk Committee of the Board on a deidentified basis if:
    - this policy has not been followed by InvoCare, an officer or employee, and
    - the WBO is not able to adequately resolve an allegation regarding victimisation

D. Support

Whistleblowers will have access to the WBO as provided in this policy. Additional support services may be requested from the WBO, if required.

InvoCare employees also have access to the professional counselling service Telus Health who can be contacted on 1800 835 871.

5. Consequence of non-compliance or failure to disclose

A failure to comply with this policy is a serious matter. It will be treated as misconduct and may result in disciplinary action up to and including termination of employment. An individual may also be exposed to civil or criminal liability for a breach of Australian whistleblower laws. Significant penalties can apply.

6. Other related Policies/ references

- Workplace Grievance Policy

Regularly scheduled training will be provided for all officers and employees of InvoCare about the Whistleblower Policy and their rights and obligations under it.

7. Policy Review

This policy will be reviewed every two years to ensure it remains effective and up to date with best practices and regulatory requirements.

Any amendments to this Policy are to be approved by the Audit, Risk and Compliance Committee (ARCC).

Policy Control

Version	Reason for update	Date of update	Approved by	Approval date
1	Not available	Not available	Not available	February 2023
2	Not available	Not available	Not available	February 2023
3	Change in template and minor updates 2025	21 July 2025	ARCC	11 August 2025