

ANTI - BRIBERY AND CORRUPTION POLICY

1 PURPOSE AND SCOPE

At InvoCare Limited and its subsidiaries ('InvoCare') we are committed to upholding our core CARE values of collaboration, accountability, responsiveness and excellence which sets a strong framework for the way we conduct our business. Importantly, it provides clear boundaries to help us make the right decisions. This includes conducting business activities in compliance with applicable laws, rules and regulations in all jurisdictions in which we operate.

It is our policy to conduct all of our business in an honest and ethical manner. We take a zero-tolerance approach to bribery and corruption and are committed to acting professionally, fairly and with integrity in all our business dealings and relationships wherever we operate and implementing and enforcing effective systems to counter bribery and corruption.

Our Anti -bribery and Corruption Policy ('Policy') is designed to:

- ensure everyone understands their responsibilities with respect to observing and upholding our zero-tolerance position on bribery and corruption;
- act as a source of information and guidance on recognising and dealing with bribery and corruption; and
- encourage people to raise concerns about any instance, or suspicion, of malpractice at the earliest possible time

This policy should be read in conjunction with **the InvoCare Gifts and Benefits Policy** and **Code of Conduct**.

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

2 WHO MUST FOLLOW THE POLICY?

The Policy applies to InvoCare Directors, Officers, Employees and Workplace Contributors of InvoCare and its subsidiaries. This includes entities which InvoCare has the right to control.

InvoCare independent contractors, sales agents, consultants and distributors must comply with relevant aspects of the Policy and other relevant policies and procedures.

Should you become aware of any issues, speak up and report any suspected Policy violations.

3 THE POLICY AND THE LAW

As a business, InvoCare operations, InvoCare employees and workplace participants are subject to laws of their respective country and the different jurisdictions in which we operate. Employees are expected to comply with the Policy and all applicable government laws, rules and regulations. Where local customs, standards, laws or

other local policies apply that are stricter than the provision of this Policy, the stricter rules must be complied with. However, if this Policy stipulates stricter rules than local customs, standards, laws or other local policies, the stricter provisions of this Policy shall apply.

The laws that govern your work activities are often complex, but ignorance does not relieve you of an obligation to comply.

4 YOUR RESPONSIBILITIES

At the core of InvoCare is the commitment to doing the right thing. If you are ever unsure about a business action or decision do not proceed. It is never OK to ignore our Purpose and C.A.R.E. Values. If you encounter situations in which the right choice is unclear or there is conflicting information, you are expected to seek guidance on how to ensure we do the right thing in that situation.

- 4.1 Subject to section 4.3, it is not acceptable for you (or someone on your behalf) to:
- (a) give, promise to give, or offer, a payment, gift or hospitality with the expectation or hope that a business advantage will be received, or to reward a business advantage already given;
 - (b) give, promise to give, or offer, a payment, gift or hospitality to a Public Official or Third Party to 'facilitate' or expedite a routine procedure;
 - (c) accept payment from a Third Party that you know or suspect is offered with the expectation that it will obtain a business advantage for them;
 - (d) accept a gift or hospitality from a Third Party if you know or suspect that it is offered or provided with an expectation that a business advantage will be provided by us in return;
 - (e) threaten or retaliate against another Employee who has refused to commit a bribery offence or who has raised concerns under this Policy; or
 - (f) engage in any activity that might lead to a breach of this policy or perceived breach of this policy.
- 4.2 It is your responsibility to ensure that all accounts, invoices, memoranda and other documents and records relating to dealings with Third Parties, such as clients, suppliers and business contacts, should be prepared and maintained with strict accuracy and completeness. No accounts must be kept 'off-book'.
- 4.3 You must declare and keep a written record of all Gifts and Benefits in accordance with our **Gifts and Benefits Policy**
- 4.4 You must ensure all expense claims relating to Gifts and Benefits or expenses incurred to Third Parties are submitted in accordance with the Company's expenses policy and specifically record the reason for the expenditure.

- 4.5 The prevention, detection and reporting of any form of Bribery & Corruption are the responsibility of all Workplace Contributors. You must report any matter as soon as possible if you are offered a bribe, are asked to make one, suspect that this may happen in the future, or believe that you are a victim of another form of unlawful activity.
- 4.6 Everyone has the responsibility to read, understand and comply with this policy. You should at all times, avoid any activity that might lead to, or suggest, a breach of this policy.
- 4.7 "RED FLAGS" that may indicate bribery or corruption are set out in Appendix 1.

5 PERMITTED GIFTS AND BENEFITS

- 5.1 This Policy does not prohibit normal and appropriate hospitality (given and received) in compliance with our **Gifts and Benefits Policy**.
- 5.2 We appreciate that the practice of giving business gifts varies between countries and regions and what may be normal and acceptable in one region may not be in another. The test to be applied is whether in all the circumstances the gift or hospitality is reasonable, justifiable and is proportionate. The intention behind the gift should always be considered.

6 PROTECTION

Workplace Contributors who refuse to take part in bribery or corruption, or report in good faith under this policy their suspicion that an actual or potential bribery or other corruption offence has taken place or may take place in the future will be protected from detrimental treatment/retaliation. Detrimental treatment includes dismissal, disciplinary action, threats or other unfavourable treatment connected with raising a concern.

7 REPORTING BREACHES OF THE POLICY

- 7.1 If you observe behavior that concerns you, or that may represent a violation of the Policy, you must raise the issue promptly. You have several options for raising issues and concerns. You can contact any of the following
- Your manager or
 - Speak to another manager
 - Speak to your People & Culture Manager
 - The InvoCare Risk & Compliance Officer

InvoCare maintains an email and dedicated phone line for when something doesn't seem right. Pick up the phone. Send an email. Set up a meeting. Speak up.

- InvoCare Risk & Compliance:
 - call +61 2 8918 5050 or InvoCare employees can dial 90392 from their Mitel phones

- o email compliance@invocare.com.au

7.2 All reports will be investigated promptly and without recrimination against the person making the report.

7.3 The InvoCare Compliance Officer reports on Policy investigations, including the disciplinary action taken, to the Group Executive Team and to the Board of Directors.

8 ANONYMITY AND CONFIDENTIALITY

You may choose to remain anonymous when you make your report in relation to a breach of the Policy through the process provided in the **InvoCare Whistleblower Policy**.

To assist with confidentiality, avoid discussing these issues, or any investigation, with other employees. To maintain strict confidentiality, we may not be able to inform you of the outcome of an investigation.

- 8.1 If you work with someone who has raised a concern or provided information in an investigation, you should continue to treat the person with courtesy and respect.
- 8.2 If you become involved in an investigation, cooperate fully and answer all questions completely and honestly
- 8.3 Never retaliate against an employee who has raised a concern honestly, or participated in an investigation, this cannot be the basis for any adverse employment action including separation, demotion, suspension, loss of benefits, threats, harassment or discrimination.
- 8.4 When an employee is found to have breached the Policy, the final repercussions for violations of a serious nature may include suspension of employment, loss or reduction of incentives, awards or benefits; or termination of employment.
- 8.5 InvoCare strives to ensure the disciplinary action fits the nature and circumstances of each Policy violation. We protect against retaliation. If you report a concern, it will be handled with appropriate confidentiality and discussed with others only as needed or advisable under the circumstances.

9 REVIEW

This policy will be periodically reviewed (at least once a year) to ensure that it is operating effectively and to check whether any changes are required.

APPENDIX 1 – RED FLAGS

At the core of InvoCare is the commitment to doing the right thing. It is never OK to ignore our Purpose and C.A.R.E. Values. If you encounter situations in which the right choice is unclear or there is conflicting information, you are expected to seek guidance on how to ensure we do the right thing in that situation.

The following is a list of possible red flags that may arise during the course of your work for us and which may raise concerns under various anti-bribery and anti-corruption laws. The list is not intended to be exhaustive and is for illustrative purposes only.

If you encounter any of these red flags while working for us, you must report them promptly.

- (a) A gift or benefit made with the intention of influencing a Third Party to obtain or retain business, to gain a business advantage, or to reward the provision or retention of business or a business advantage, or in explicit or implicit exchange for favours or benefits;
- (b) A gift or benefit that includes cash or a cash equivalent (such as gift certificates or vouchers);
- (c) A gift or benefit that is of an inappropriate type and value and given at an inappropriate time (e.g. during a tender process);
- (d) A gift or benefit that is given secretly and not openly.
- (e) you become aware that a Third Party engages in, or has been accused of engaging in, improper business practices;
- (f) if the Third Party refuses to divulge adequate information during due diligence procedure;
- (g) you learn that a Third Party has a reputation for paying bribes, or requiring that bribes are paid to them, or has a reputation for having a 'special relationship' with foreign Public Officials;
- (h) a Third Party insists on receiving a commission or fee payment before committing to sign up to a contract with us, or carrying out a government function or process for us;
- (i) a Third Party requests payment in cash and/or refuses to sign a formal commission or fee agreement, or to provide an invoice or receipt for a payment made;
- (j) a Third Party requests that payment is made to a country or geographic location different from where the Third Party resides or conducts business;

- (k) a Third Party requests an unexpected additional fee or commission to 'facilitate' a service;
- (l) a Third Party demands lavish Gifts, Invitations or Hospitality before commencing or continuing contractual negotiations or provision of services;
- (m) a Third Party requests that a payment is made to 'overlook' potential legal violations;
- (n) a Third Party requests that you provide employment or some other advantage to a friend or relative;
- (o) a Third Party requests that you make a political contribution or donation to the party or charity of their choice before agreeing to undertake a business relationship with the Company
- (p) you receive an invoice from a Third Party that appears to be non-standard or customised;
- (q) a Third Party refuses to put terms agreed in writing;
- (r) you notice that we have been invoiced for a commission or fee payment that appears large given the service stated to have been provided;
- (s) a Third Party requests or requires the use of an Agent, intermediary, consultant, distributor or supplier that is not typically used by or known to us; or
- (t) you are offered an unusually generous gift or offered lavish hospitality by a Third Party.

APPENDIX 2 – GLOSSARY

TERM	DEFINITION
Asset	Anything a person, company or group owns, including money, property and investments
Bribery	Bribery is the act of giving or receiving something of value in exchange for influence or action in return, that the recipient would otherwise not offer.
Business Partner	Third parties that interact with others on behalf of InvoCare or InvoCare owned or controlled entities, such as agents, brokers, intermediaries, advisers, consultants, representatives, joint venture partners and co-investors.
Corruption	Corruption is a form of dishonesty or criminal activity undertaken to acquire illicit benefit or an abuse of entrusted power for private gain
Close Relative	A close relative includes a spouse, partner, parent, step-parent, child, step-child, sibling, step-sibling, nephew, niece, aunt, uncle, grandparent, grandchild and partner of any of these.
Gifts and Benefits	Invitations given or received to social functions, sporting events, meals and entertainment, gifts or customary tokens of appreciation.
Information Systems	Systems that use information technology to capture, transmit, store, retrieve, manipulate or display information
Leader	Any InvoCare employee, workplace contributor or contractor who has other persons reporting to him or her or who has the authority to allocate resources.
Manager	Any InvoCare employee, workplace contributor or contractor who has other persons reporting to him or her or who has the authority to allocate resources.
Outside Activity	Includes positions in government advisory bodies, political parties, professional institutions, trade organisations, charitable public, social or sporting organisations and similar groups.
Personal Information	Information of data relating to an individual who can be identified by that information or data alone, or in combination with other information or data which is in InvoCare's possession.
Privacy	The ability of an individual or group to keep their lives and personal affairs out of public view, or control the flow of information about themselves
Public Official	Officials or employees of any government or other public body, agency or legal entity, at any level, including officers or employees of state-owned enterprises and officers or employees of enterprises which are mandated by a public body or a state-owned enterprise to administrate public functions.
Retaliation	Action by way of unfair, unlawful or otherwise inappropriate reprisal taken in return of an actual or perceived injury or offence.

Serious Breach	Behaviour that has led to a final warning or termination of an employee or third party, including contractors, workplace contributors, suppliers and agents representing InvoCare or has a major reputational impact on InvoCare.
Third Party	Any individual or organisation you come into contact with during the course of your work for us. This includes actual and potential customers, suppliers, business contacts, Intermediaries, government and public bodies, including their advisors, representatives and officials, politicians and political parties.
Whistleblower	A person who informs on a person or organisation engaged in an illicit activity
Workplace Contributor	An employee or contractor of InvoCare.

“Sponsorship”: Sponsorship is about partnering with external organisations to deliver mutual benefits through an exchange of monies, products, services, content or other intellectual property.

Policy History

Policy No.	Policy Name	Date of Update	Reason for Update	Current Version No.
1	Anti – bribery and Corruption Policy	1 November 209	Requirements	Vs 1