

# InvoCare Whistleblower Policy

## 1 INTRODUCTION

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.

Our Whistleblower Policy ('Policy') is designed to ensure our employees and others 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.

InvoCare must comply with the obligations relating to the whistleblowing protection regime under the Corporations Act 2001 (Cth) and the Tax Administration Act 1953 (Cth) ('Australian whistleblower laws').

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

## 2 PURPOSE

The purpose of this policy 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.

## 3 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 website. All officers, employees and contractors of InvoCare 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.

## 4 CRITERIA FOR WHISTLEBLOWER 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
- > 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 of resources or waste, and
- > misconduct in breach of the InvoCare **Code of Conduct** and its other guidelines and policies (these can be found on **Inform** our intranet), but not where the misconduct concerns a personal work-related grievance (see Section 4.4).

### 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:

- > 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 the **InvoCare Grievance Procedure** (Policy 4.74) which can be found on our intranet site – **Inform**.

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

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

#### 4.4 Who is an eligible recipient?

Eligible recipients are:

- > the InvoCare Whistleblower Officer (currently Thomas Head)
- > an officer or senior manager of InvoCare (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 Limited

## 5 MAKING A DISCLOSURE

### 5.1 How to make a disclosure

Disclosures can be made to the InvoCare Whistleblower Officer via the following methods:

Telephone:	+61 2 8918 5050.  In addition, InvoCare employees can dial 90392 from their Mitel phones.
Email:	<a href="mailto:whistleblower@InvoCare.com.au">whistleblower@InvoCare.com.au</a>
Mail:	Whistleblowing Officer InvoCare Head Office Level 2, 40 Miller Street North Sydney NSW 2060 AUSTRALIA

Alternatively, disclosures can be made to:

- > an officer or senior manager of InvoCare (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 Limited

### 5.2 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.

## 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.

## 7 WHISTLEBLOWER PROTECTIONS

Where the criteria for whistleblower protection is met, a whistleblower will receive protections in relation to the confidentiality of their identity and against victimisation.

### 7.1 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.

### 7.2 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.

### 7.3 Role of the InvoCare Whistleblower Officer

Where a disclosure is made to them, the InvoCare Whistleblower Officer 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 InvoCare Whistleblower Officer 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.

## 8 INVESTIGATIONS OF DISCLOSURES

The InvoCare Whistleblower Officer is responsible for investigating disclosures.

### 8.1 Investigation process

To begin with, the InvoCare Whistleblower Officer will conduct a preliminary review of the disclosure to determine whether an investigation is necessary. If the InvoCare Whistleblower Officer determines the disclosure should be investigated, the InvoCare Whistleblower Officer 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.

The identity of the whistleblower or information that is likely to lead to the identity of the whistleblower being known will be kept confidential during an investigation unless the whistleblower consents to disclosure of his or her identity, and subject to disclosure being authorised or required by law.

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.

### 8.2 Investigation Feedback

Where practicable, whistleblowers will be kept informed of the progress and high-level outcome(s) of an investigation, as permitted by law.

### 8.3 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 Board and/or the Audit Risk and Compliance Committee of the Board on a deidentified basis.
- > The InvoCare Whistleblower Officer may escalate disclosures directly to the Board and/or the Audit Risk and Compliance Committee of the Board on a deidentified basis if:
  - this policy has not been followed by InvoCare, an officer or employee, and
  - the InvoCare Whistleblower Officer is not able to adequately resolve an allegation regarding victimisation.

### 8.4 Support

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

InvoCare employees also have access to the professional counselling service Converge EAP who can be contacted on 1300 687 327.

## 9 NON-COMPLIANCE

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.

## 10 TRAINING

Regularly scheduled training will be provided for all officers and employees of InvoCare about the Whistleblower Policy and their rights and obligations under it. Regular scheduled training will also be provided for all managers and others who may receive whistleblower reports about how to respond to and manage them.

Training will be the subject to systematic review and continuous improvement.

## 11 POLICY REVIEW

This policy will be periodically reviewed to ensure that it is operating effectively and to check whether any changes are required.

END OF DOCUMENT

*InvoCare Whistleblower Policy last updated 22 February 2021*