

**Invesco Ltd.**  
**Audit Committee**  
**Policy on Reporting Potential Material Violations**

Invesco strives to ensure that all activity by or on behalf of Invesco is in compliance with applicable laws, rules and regulations and adheres to the highest standards of honest and ethical conduct. For the purposes of this Policy, a “Covered Person” is any director, officer or other employee of Invesco Ltd., or any of its affiliates (collectively, “Invesco”).

All Covered Persons are affirmatively **required** to report possible violations of the Invesco Code of Conduct, laws or regulations promptly, which they may do in one of three ways:

- To their supervisor or other appropriate person in their management chain.
- Where it may not be appropriate to discuss the matter with their supervisor or within their management chain, Covered Persons are encouraged to contact one or more of the Legal, Compliance, Internal Audit or Human Resources Departments directly.
- Covered Persons may also report (on an anonymous basis if desired) by calling the Invesco Whistleblower Hotline or through the website at [www.invesco.ethicspoint.com](http://www.invesco.ethicspoint.com). The Invesco Whistleblower Hotline will simultaneously notify the Global Head of Internal Audit and the Chair of the Audit Committee for Invesco Ltd. of all reports received through this medium.

Claims reported by non-employees of Invesco, such as contractors, consultants, or vendors (“Others”) will be treated in the manner set forth herein.

Except as set forth below, if a direct or indirect supervisor or member of Legal, Compliance, Internal Audit or Human Resources receives a complaint meeting the definitions described in this Policy, they shall report the complaint to the Global Head of Internal Audit or via the Invesco Whistleblower Hotline. The Invesco Ltd. Policy for Reporting by Attorneys Employed by Invesco Ltd. and its Subsidiaries, as amended (the “Attorney Reporting Policy”), shall govern the reporting responsibilities of attorneys employed by Invesco who are covered by the Attorney Reporting Policy if they become aware of certain material violations of law covered by the Attorney Reporting Policy. If a complaint is reported to the Global Head of Internal Audit, he/she will bring the matter to the attention of the Chair of the Audit Committee in accordance with this policy.

Nothing in this Policy shall prohibit a Covered Person from reporting possible violations of law or regulation to any governmental agency or regulator (including self-regulatory bodies), or from making disclosures that are otherwise protected under the whistleblower provisions of applicable laws or regulations. While Covered Persons are encouraged to use Invesco’s internal arrangements prior to contacting an agency or regulator so Invesco may investigate the issues raised, doing so is not a condition to making a disclosure to an agency or regulator.

Any matter raised by a Covered Person or Others will be treated in a confidential manner to the extent reasonably practicable in the circumstances, and regardless of the reporting method, all Covered Persons and Others can always choose to remain anonymous.

Invesco will not permit retribution, harassment, or intimidation by a Covered Person of any Covered Person or Others who report a possible violation, whether or not such Covered Person

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or Others submit the complaint anonymously. Specifically, Invesco policy prevents any Covered Person from being subject to disciplinary or retaliatory action by Invesco or any of its directors, officers, or other employees or agents as a result of the Covered Person's good faith:

- Disclosing information to a government or law enforcement agency, where the Covered Person has reasonable cause to believe that the information discloses a violation or possible violation of laws or regulations; or
- Providing information, causing information to be provided, filing, causing to be filed, testifying, participating in a proceeding filed or about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the Covered Person reasonably believes involves a violation of any laws or regulations.

However, Covered Persons who file reports or provide evidence which they know to be false or without a reasonable belief in the truth and accuracy of such information will not be protected by the above policy statement and may be subject to disciplinary action, including termination of their employment.

As part of being accountable to each other and Invesco, all Covered Persons are required to report possible violations of the Invesco Code of Conduct, laws or regulations. Such violations can include, but are not limited to:

- Violations of any laws or regulations generally applicable to Invesco;
- Questionable accounting matters, internal accounting controls, auditing matters, breaches of fiduciary duty or violations of United States or foreign securities laws or rules (collectively, "Accounting Matters") including, but not limited to:
  - fraud or deliberate error in the preparation, evaluation, review or audit of any financial statement of Invesco;
  - fraud or deliberate error in the recording and maintaining of financial records of Invesco;
  - deficiencies in or non-compliance with Invesco's internal accounting controls;
  - misrepresentation or false statements to or by a senior officer or accountant regarding a matter contained in the financial records, financial reports or audit reports of Invesco;
  - deviation from full and fair reporting of Invesco's financial condition; or
  - fraudulent or criminal activities engaged in by officers, directors or employees of Invesco.

Complaints received from Covered Persons or Others that purport to involve Accounting Matters will be reviewed under the direction and oversight by such persons as the Audit Committee determines to be appropriate. All other matters will be reviewed under the direction and oversight of the appropriate departments within Invesco, usually including the Legal, Compliance, Human Resources and/or Internal Audit Departments. All Covered Persons and Others are required to cooperate with and assist any review or investigation. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee or other reviewing

department or governing body. The Global Head of Internal Audit will report the progress and results of any resulting investigation to the Chair of the Audit Committee.

### **Complaint Receipt and Initial Processing**

- Upon receipt by a direct or indirect supervisor or member of Legal, Compliance, Internal Audit, or Human Resources within Invesco of a complaint that purports to pertain to Accounting Matters, they will communicate such complaint promptly to the Global Head of Internal Audit or via the Invesco Whistleblower Hotline. If a complaint is reported to the Global Head of Internal Audit, he/she will bring the matter to the attention of the Chair of the Audit Committee in accordance with this policy.
- Upon receipt of a complaint, the Invesco Whistleblower Hotline will simultaneously notify the Chair of the Audit Committee and the Global Head of Internal Audit.
- Upon receipt of a complaint or a Whistleblower Hotline report to the Chair of the Audit Committee or the Global Head of Internal Audit, each will (i) consult with the other concerning their preliminary determination of whether the complaint pertains to Accounting Matters, (ii) consult with the other regarding an evaluation of the appropriate handling of the complaint, and (iii) when appropriate, jointly arrange that an acknowledgement of receipt of the complaint be made to the sender. The Chair of the Audit Committee will also arrange that a report of the complaint be made to the Audit Committee as soon as he/she deems appropriate; the report may take the form of a brief or statistical summary of such complaints to the extent deemed appropriate, but such report shall be made not later than the next regularly-scheduled meeting of the Audit Committee.
- Internal Audit will retain a log of all complaints; track their receipt, investigation and resolution; and will prepare a periodic summary report for the Audit Committee.

### **Resolution of Complaints**

- Complaints will be reviewed under Audit Committee direction and oversight by the Global Head of Internal Audit or such other persons as the Audit Committee determines to be appropriate.
- If warranted in the judgment of the Audit Committee, the Audit Committee will cause an investigation to be made of the complaint by one or more members of Internal Audit or outside counsel to the Audit Committee, or such other persons as the Audit Committee may designate (“Designee”).
- If an investigation is undertaken, the Audit Committee and the Designee will consult to determine the appropriate scope of the investigation.
- If an investigation is undertaken, as appropriate, the Audit Committee or the Designee will cause Invesco management and other employees to take prompt steps to preserve all documents and information that would be relevant to the issues under investigation.

- Prior to the commencement of any personal interview in connection with an investigation of a complaint by or under the direction of the Audit Committee, the person to be interviewed will be reminded (i) of Invesco's non-retaliation policy with respect to Covered Persons and Others and (ii) that all Covered Persons are required to cooperate with an investigation.
- If warranted, the Audit Committee will discuss such complaints with Invesco's independent auditors.
- The Audit Committee will work with such independent auditors and/or independent counsel, if any, and/or the appropriate members of management of Invesco, on an agreed-upon course of action to respond to any complaint.
- Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.

### **Retention of Records regarding Complaints and Investigations**

- Invesco will retain in a secure location copies or records of all complaints and related investigations and proceedings for a period of not less than seven years from the end of the fiscal year during which such complaints were received, the first two years in an easily accessible place or via the company's electronic systems.
- In no event shall any such copies or records be destroyed without the prior approval of (i) the Chair of the Audit Committee and (ii) the General Counsel of Invesco, after considering the effect and applicability of 18 U.S.C. § 1519 (relating to destruction or concealment of records in, and obstruction of, federal investigations and bankruptcy proceedings) and 18 U.S.C. § 1512(c) (relating to destruction or concealment of records in, and obstruction of, official proceedings).

### **Policy Dissemination and Amendments**

- The Audit Committee's *Policy on Reporting Potential Material Violations* and the instructions on how to submit a potential material violation will be disclosed to and made readily accessible to all Covered Persons.
- The Audit Committee will ensure that Others will likewise have access to the Whistleblower Hotline by causing Invesco to publish the Whistleblower Hotline toll-free telephone number, a link to the website [www.invesco.ethicspoint.com](http://www.invesco.ethicspoint.com), and a brief description of applicable procedures on an appropriate page within Invesco's website.
- The Audit Committee shall approve any proposed amendments to the *Policy on Reporting Potential Material Violations*.