

Service Corporation International

Whistleblower

Policies and Procedures

A. Objective

To describe the policies and procedures of the Company pertaining to the receipt, retention and treatment of communications received by the Company from a Covered Person, as defined below, regarding accounting, internal accounting controls, or auditing matters.

B. Discretion to Delegate

The Audit Committee, in its discretion, may delegate its responsibilities, as described herein, to any member of the Audit Committee or otherwise, as it deems appropriate. The General Counsel or the Disclosure Committee may, in their discretion delegate their respective responsibilities, as described herein, to any member of management or otherwise, as they deem appropriate.

C. Certain Terms

1. **Reported Matter** – Any complaint or concern, either written or verbally communicated to management or the Board of Directors of the Company, regarding the following:
 - a. Questionable accounting, internal accounting controls and auditing matters, including those regarding the circumvention or attempted circumvention of internal accounting controls or those which would otherwise constitute a violation of the Company's accounting policies ("Accounting Allegation"); and
 - b. Retaliation against Covered Persons who make Accounting Allegations ("Retaliatory Act").
2. **Covered Person** – Any officer or employee of the Company submitting a Reported Matter to the Company.
3. **Recipient** – Company management, the Board of Directors, the Audit Committee, or any individual member of one of those parties.

D. Whistleblower's Protection

Consistent with the policies of the Company, the Company shall not discharge, demote, suspend, threaten, harass, or in any other manner discriminate against a Covered Person in the terms and conditions of their employment because such Covered Person submits a Reported Matter or provides assistance to the Audit Committee, management or any other person or group, including any governmental, regulatory or law enforcement body, in the investigation of a Reported Matter. The Audit Committee shall not, unless compelled by judicial or other legal process, reveal the identity of any person who submits a Reported Matter and requests that his or her identity, as the person reporting the Reported Matter, remain confidential. Furthermore, the Audit Committee shall not make any effort, or tolerate any effort made by management or any employee, to ascertain the identity of any person who submits a Reported Matter anonymously.

E. Procedures for Submitting Reported Matters

Any Covered Person may submit a Reported Matter to a Recipient openly, confidentially or anonymously. In addition to any other means available to a Covered Person, a Reported Matter may be submitted verbally or in writing as follows:

1. Directly to management, using the Careline at its toll-free number: 800.455.1140. Refer to the Careline policies and procedures, contained in the Company's employee handbook, for additional information.
2. Directly to management, in writing, using the following mailing address:

Careline
Service Corporation International
Post Office Box 130548
Houston, Texas 77219-0548

F. Procedures for Receiving Reported Matters

1. Any Recipient shall forward a Reported Matter to the General Counsel, who is responsible for investigating all Reported Matters, and to the Disclosure Committee. The General Counsel shall consider the nature, severity and credibility of any Reported Matter submitted to it to determine whether the Reported Matter should be immediately communicated to the Audit Committee prior to the investigation. With respect to an Accounting Allegation, the General Counsel shall consult with the Company's Chief Financial Officer or Corporate Controller to determine whether the Reported Matter should be immediately communicated to the Audit Committee, unless the CFO or Controller are the subject of such matter, in which case the General Counsel shall discuss the matter directly with the Chair of the Audit Committee.
2. Reported Matters that involve the General Counsel require immediate notification to the Chair of the Audit Committee to determine the appropriate party to conduct an investigation.
3. All Reported Matters investigated by the General Counsel shall be presented to the Disclosure Committee in its scheduled quarterly meetings for review of the relevant facts and circumstances of the Reported Matters and the results of any investigations.
4. The Disclosure Committee will present a summary of all Reported Matters and the results of the investigations to the Audit Committee in its quarterly meetings. For this purpose, the General Counsel shall maintain a log of all Reported Matters, tracking their receipt, investigation, and resolution (the "Whistleblower Log").

G. Procedures for Investigating Reported Matters

1. The General Counsel, or any other person charged with conducting the investigation, shall have the right to consult with any member of management that is not the subject of the allegation and who may have appropriate expertise or knowledge to assist with the investigation.
2. The General Counsel, or any other person charged with conducting the investigation, shall also have the right to engage outside auditors, counsel or other experts, as necessary, to assist in the investigation of the facts and in the analysis of results.

H. Policy for Retaining Records of Reported Matters

The Company shall retain, for a period of ten years, the Whistleblower Log and all records relating to any Reported Matter and to the investigation of any Reported Matter.