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INVACARE CORPORATION

“Whistleblower” Policy and Procedures

(Effective March 11, 2004)
(Amended and Restated February 9, 2012)
(Amended and Restated May 15, 2014)

Policy

The Audit Committee (the “Committee”) of Invacare Corporation (the “Company”) has been charged with assisting the Board of Directors (the “Board”) in monitoring the Company’s compliance with legal and regulatory requirements. As a result, and in compliance with the Sarbanes-Oxley Act of 2002, the Committee hereby establishes the following procedures for: (a) the receipt, retention, and treatment of complaints received by the Company regarding accounting, internal accounting controls, auditing matters, business conduct and ethics, and legal or regulatory compliance matters; and (b) the submission by employees of the Company and others, on a confidential and anonymous basis, and without fear of retaliation, reports of concerns regarding questionable accounting or auditing matters; questionable legal or regulatory compliance matters; or activities that may be improper under the Company’s Code of Business Conduct and Ethics (“Code of Conduct”).

Procedures

1. Any employee of the Company may submit, on a confidential, anonymous basis if the employee so desires, reports of any concerns regarding financial statement disclosures, accounting, internal accounting controls or auditing matters, legal or regulatory compliance or activities that may be inconsistent with the Company’s Code of Conduct. All such concerns can be reported to the Company’s independent whistleblower service, EthicsPoint, as noted below, or at such other phone number(s), email address(es) and/or website(s) as the Company shall designate and publish internally from time to time:

EthicsPoint Website: <http://invacare.ethicspoint.com>

Toll-Free phone number (US/Canada): (877) 228-5420

Outside US/Canada: International toll-free numbers as listed on the EthicsPoint website noted above or such other toll-free number published at the local Invacare site.

Alternatively, any concerns can be reported in writing, in a sealed envelope, addressed to either the Chief Executive Officer or the Chairperson of the Audit Committee, in each case at the Company's Headquarters, One Invacare Way, Elyria, Ohio 44036.

If an employee would like to discuss any matter with the Committee, the employee should indicate this in the submission and include a telephone number or email address at which he or she might be contacted if the Committee deems it appropriate.

The Chief Executive Officer shall ensure that Company's employees are periodically notified of this policy, or any changes to this policy.

2. Following the receipt of any reports submitted hereunder, the Committee or the Company will promptly investigate each matter so reported and take corrective and disciplinary actions, if appropriate. The Committee (and, if applicable, the Company) will process any such report on a confidential, anonymous basis, without fear of retaliation, subject to any legal or regulatory requirements.

3. The Committee may enlist employees of the Company and/or outside legal, accounting or other advisors, as appropriate, to conduct any investigation of complaints regarding financial statement disclosures, accounting, internal accounting controls, auditing, legal or regulatory matters or activities which may amount to improper conduct.

4. The Company will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding questionable accounting or auditing matters; questionable legal or regulatory compliance matters; or activities that may be improper under the Company's Code of Conduct. Taking retaliatory action against anyone who, in good faith, brings an accounting, auditing, legal or regulatory compliance, or ethical business conduct issue forward is strictly forbidden. Anyone found to have so retaliated against another individual will be subject to possible disciplinary action including termination of employment.

5. The Company also has in place procedures for employee complaints or grievances through an "Open Door Policy." The Open Door Policy invites employees to discuss work related concerns with their supervisor or any other member of management at any time. The Company encourages employees to continue to use the Open Door Policy to address concerns that are outside the scope of this policy regarding financial integrity, legal or regulatory compliance, or ethical business conduct.