



**Smiles**<sup>Inclusive</sup>  
*Together We Smile*

# Whistleblower Policy

Smiles Inclusive Limited ACN 621 105 824

adopted on 12 March 2018

## Contents

|   |   |
|---|---|
| 1. Introduction.....  | 3 |
| 2. Definitions.....   | 3 |
| 3. Responsibilities.....                                    | 4 |
| 4. Reporting procedures.....                                | 4 |
| 5. Investigation.....                                       | 5 |
| 6. Whistleblower protection .....                           | 5 |
| 7. Whistleblower protection under the Corporations Act..... | 6 |
| 8. Miscellaneous .....                                      | 6 |

## 1. Introduction

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- 1.1 Smiles Inclusive Limited ACN 621 105 824 (**Company**) is a public company which is listed on the ASX.
- 1.2 The Company together with its wholly-owned subsidiaries (**Group**) is committed to a culture where staff feel they are free to report or raise concerns regarding what they see as illegal, unacceptable, unethical or undesirable behaviour or conduct.
- 1.3 This policy applies to anyone who is employed by, acts for, or represents the Group, including directors, officers, employees, contractors (including dentists), consultants and secondees wherever located (collectively referred to as **Personnel** in this policy).
- 1.4 The purpose of this policy is to encourage the reporting of any Reportable Conduct, outline the procedures to be followed, and set out the protections afforded to whistleblowers by the Board.

## 2. Definitions

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### 2.1 Definitions

In this policy:

| <b>Term</b>                         | <b>Definition</b>  |
|-------------------------------------|--|
| <b>ASX</b>                          | means ASX Limited ACN 008 624 691 or the securities exchange operated by it (as the case requires).  |
| <b>Board</b>                        | means the board of directors of the Company.   |
| <b>Company</b>                      | means Smiles Inclusive Limited ACN 621 105 824.  |
| <b>Corporations Act</b>             | means <i>Corporations Act 2001</i> (Cth).  |
| <b>Group</b>                        | means the Company and its wholly-owned subsidiaries.   |
| <b>Personnel</b>                    | has the meaning set out in section 1.3 of this policy.   |
| <b>Protected Disclosure Officer</b> | has the meaning set out in section 4 of this policy.   |
| <b>Reportable Conduct</b>           | <p>is any conduct of a director, officer, employee, agent, contractor (including dentist), consultant or staff member of the Group, whether actual, suspected or intended, and may include:</p> <ul style="list-style-type: none"><li>(a) breaches of any Group policies or procedures;</li><li>(b) breaches of any ASX Listing Rule;</li><li>(c) bribery or corruption;</li><li>(d) causing loss or damage to the Group's reputation, interests, standing in the community, or financial position;</li><li>(e) destruction, alteration, mistreatment of, or removal for an improper purpose, of any Group asset, data or information, including material wastage of the Group's resources;</li><li>(f) acting unethically;</li><li>(g) dishonesty or fraud;</li><li>(h) environmental damage;</li></ul> |

| Term | Definition  |
|------|---|
| (i)  | harassment, bullying, victimisation, discrimination, or anything that unduly makes anyone feel uncomfortable, or is an abuse of authority;                                |
| (j)  | illegal acts (for example, theft, property damage, violence, illegal drug use/sale);  |
| (k)  | questionable accounting, tax, reporting or compliance procedures, including manipulation, concealment, falsification or knowing misstatement of records or financials; or |
| (l)  | unsafe work practices or anything which may put the lives, health or wellbeing of anyone at risk.   |

## 2.2 Interpretation

Terms not defined in this policy which are given a meaning in the Corporations Act have the same meaning as in the Corporations Act.

## 3. Responsibilities

- 3.1 Everyone associated with the Group is expected to adhere to acceptable and ethical standards, including the compliance with all laws, and this in turn helps the Group to achieve its commitment to a culture of ethical and honest behaviour.
- 3.2 Achieving this commitment requires all Personnel who become aware of any actual or suspected Reportable Conduct, to report what they know or suspect according to the procedures set out below.

## 4. Reporting procedures

- 4.1 Anyone who has reasonable grounds to suspect Reportable Conduct should report the conduct via one of the following channels:
- (a) to their immediate supervisor or manager (for example, a lead practitioner). The supervisor or manager will then escalate the matter to the designated Protected Disclosure Officer; or
  - (b) directly to the Protected Disclosure Officer, being:

**Jessica Watter, Joint Company Secretary and Solicitor**  
[disclosureofficer@smilesinc.com.au](mailto:disclosureofficer@smilesinc.com.au)  
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Additional Protected Disclosure Officers may be appointed from time to time.

- 4.2 Protected Disclosure Officers are responsible for overseeing the development and implementation of this policy and Group's whistleblower initiatives and encouraging reporting of policy breaches.
- 4.3 Personnel may remain anonymous when making a report, however anonymity can reduce the extent to which some matters can be investigated, and may prevent the person lodging the report from being kept updated as to the progress or outcome of the investigation.
- 4.4 While the Group will take all reasonable efforts to ensure anonymity is maintained, employees lodging anonymous reports should be aware that if the matter is eventually heard in court, anonymity may be lifted in limited circumstances by a court order.
- 4.5 Personnel lodging anonymous reports should also be aware that the whistleblower protections afforded by the Corporations Act, do not extend to complainants who choose to remain anonymous (i.e. your name must be provided before or at the time of making the report).

## **5. Investigation**

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- 5.1 The Group will investigate all cases of Reportable Conduct lodged in accordance with this policy. The report will be investigated fairly, thoroughly and objectively, and will be done so in a reasonably timely manner.
- 5.2 Where appropriate, and where allowed by legal or confidentiality restraints, the Group may notify the outcome of the investigation to the person who reported the matter (where possible).

## **6. Whistleblower protection**

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- 6.1 The Group is absolutely committed to ensuring all persons who make a report in accordance with this policy are afforded absolute confidentiality and fairness and are not subject to any detrimental, recriminatory, harassing or unfavourable treatment for lodging a report in good faith.
- 6.2 Unless required by law, a court, or as consented to by the person making the report, the identity of the person making the report, and all of the information they disclose, shall be treated with absolute confidentiality by the supervisor or manager receiving the report and/or the Protected Disclosure Officer. This continued confidentiality includes when the receiver is reporting the matter to senior management, the Board, or legal advisors. Where, for the purposes of investigation, the identity of the person is required to be disclosed, it will not be done without the whistleblower's consent and the whistleblower may request a leave of absence or to be relocated during the investigation in those circumstances. Any notes, records or files created as part of the reporting shall be retained under similarly strict confidentiality.
- 6.3 Should any breach of the confidentiality requirements set out above occur by any Personnel, these will be regarded as a serious breach of their terms of engagement or employment, and may result in disciplinary action including termination.
- 6.4 In cases of vexatious, baseless or trivial reports where there are no reasonable grounds for suspicion, the protections afforded to the whistleblower may not be available.

## **7. Whistleblower protection under the Corporations Act**

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7.1 The Corporations Act affords protection to whistleblowers where the following conditions are met:

- (a) they are an officer or employee of the Company, or a contractor or employee of a contractor to the Company; and
- (b) they make a report to:
  - (i) a Protected Disclosure Officer;
  - (ii) a director, officer, or senior manager of the Company;
  - (iii) the external auditor of the Company; or
  - (iv) ASIC; and
- (c) they do not remain anonymous, and give their name before or at the time of making the report; and
- (d) the report is made in good faith, and on reasonable grounds indicating that the Company or a Company officer may have breached the Corporations Act or the *Australian Securities and Investments Commission Act 2001* (Cth).

7.2 Where these conditions are met:

- (a) the whistleblower is protected from any legal liability by making the report;
- (b) should they suffer any detrimental, recriminatory, harassing or unfavourable treatment for lodging a report, the whistleblower can claim compensation for that damage from the offender, who may also be liable for a criminal offence; and
- (c) if the person receiving the report discloses anything which may give away the whistleblower's identity (other than as required by law, the police, or ASIC), they too may be guilty of an offence.

## **8. Miscellaneous**

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- (a) External reviews of this policy may be undertaken at the request of the Board.
- (b) A copy of this policy (or a summary of it) will be made available on the Company's website and to ASX if required.