



Totally Smiles Pty Ltd

Whistleblower Policy



Policy Control

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Contents

1.	INTRODUCTION	4
2.	PURPOSE	4
3.	DEFINITIONS	4
4.	PERSONAL WORK RELATED GRIEVNACES	6
5.	DUTIES	6
6.	REPORTING PROCEDURES	6
7.	CONFIDENTIALITY OF IDENTITY AND ANONYMOUS DISCLOSURES	7
8.	INVESTIGATION	7
9.	WHISTLEBLOWER SUPPORT AND PROTECTION FROM DETRIMENT	8
10.	WHISTLEBLOWER PROTECTION UNDER THE CORPORATIONS ACT	8
11.	FAIR TREATMENT OF EMPLOYEES MENTIONED IN A DISCLOURE	9
12.	MISCELLANEOUS	9
13.	RESPONSIBILITIES	9

1. INTRODUCTION

- 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 current and former officers, employees, suppliers of good or services (including contractors, dentists, consultants, and their employees), secondees, volunteers and associates of the Company. Associates in this context means directors and company secretaries of any related body corporate of the Company, and a person who is acting, or proposing to act, in concert in relation to the [Company's affairs](#). A relative or dependant of any of the above mentioned individuals can also make a disclosure under this Policy (collectively referred to as Workforce in this policy).

2. PURPOSE

- 2.1. The purpose of this policy is to encourage the reporting of any Reportable Conduct, outline the procedures to be followed. For the avoidance of doubt, this policy applies to disclosures of Reportable Conduct made in accordance with the policy irrespective of whether the Reportable Conduct is said to have occurred before or after 1 July 2019.
- 2.2. There are protections available under this policy and at law provided the discloser:
 - a) is one of the Company's officers, employees, contractors (including dentists) or otherwise has a connection with the Company as described in 1.3 above;
 - b) has reasonable grounds for his/her concern;
 - c) discloses any of the matters defined as Reportable Conduct under paragraph 3 of this policy; and
 - d) raises his/her concern directly with one of the recipients set out at paragraph 6 of this policy.

3. DEFINITIONS

Term	Meaning
ASIC	means Australian Securities Investment Commission.
APRA	Means Australian Prudential Regulation Authority.
ASX	Means ASX Limited CAN 008624691 or the securities exchange operated by it (as the case requires).
Board	Means the board of directors of the Company.
Company	Means Smiles Inclusive Limited CAN 621 105 824.
Corporations Act	Means <i>Corporation Act 2001</i> (Cth).

Related body corporate	Has the meaning in sections 9 and 50 of the Corporations Act.
Group	Means the Company and its wholly-owned subsidiaries.
Protected Disclosure Officer	Has the meaning set out in section 5.1 (e) of this policy.
Reportable conduct	<p>Disclosure of information regarding conduct engaged by the Group, its Officers, or employees, provided the disclosure has reasonable grounds to suspect such conduct constitutes</p> <ul style="list-style-type: none"> a) Misconduct in relation to the Group, such as fraud, negligence, default, breach of trust, or breach of duty in relation to the Group, including unsafe work practices or anything which may put the lives, health or wellbeing of anyone at risk. b) Improper state of affairs in relation to the Group, such as: <ul style="list-style-type: none"> (i) dishonesty. (ii) acting unethically. (iii) conduct which may cause financial loss or be detrimental to the Group, systemic or serious breaches of any Group policies or procedures and policies. (iv) breaches of any ASX Listing Rule. (v) causing loss or damage to the Group's reputation, interests, standing in the community, or financial position. (vi) destruction, alteration, mistreatment of, or removal for an improper purpose, of a Group asset, data or information, including material wastage of the Group's resources, or (vii) serious and systematic harassment, bullying, discrimination, or anything that unduly makes anyone feel uncomfortable, or is an abuse of authority. c) Breaches any laws administered by ASIC or APRA. d) An offence against any other law of the Commonwealth that is punishable by 12 months imprisonment or more including: <ul style="list-style-type: none"> (i) engaging in victimisation against a person who is' or is thought to be, a discloser. (ii) bribery or corruption, environmental damage that constitutes crime according to environmental laws in Australia; or (iii) questionable accounting, tax, reporting or compliance procedures, including manipulation, concealment, falsification or knowing misstatement of records or financials. e) Danger to the public or the financial system.
Whistleblowing	The deliberate, voluntary disclosure of individual or our Company's malpractice by a person who has or had privileged access to data, events or information about an actual, suspected or anticipated wrongdoing within or by our Company that is within its ability to control.
Workforce	Has the meaning set out in section 1.3 of this policy.

Wrongdoing	Includes: <ul style="list-style-type: none"> • Corrupt conduct • Fraudulent or any other illegal activity • A substantial mismanagement of our resources • Conduct involving substantial risk to public health or safety • Conduct involving substantial risk to the environment • Reprisal action following whistleblowing • Any other conduct that could cause loss to our Company or become detrimental to us.
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3.1. Interpretation

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

4. PERSONAL WORK RELATED GRIEVANCES

- 4.1. This policy should not be used for complaints relating to personal work-related grievances, such as an interpersonal conflict between the discloser and another person, a decision relating to engagement, transfer or promotion of the discloser, a decision relating to the terms and conditions of engagement of the discloser, or a decision relating to suspension, termination or discipline of the discloser. These complaints should be raised with Human Resources.

5. DUTIES

- 5.1. Everyone associated with the Group is expected to adhere and acceptable the 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.
- 5.2. Achieving this commitment requires all Employees who become aware of any actual or suspected Reportable Conduct, to report what they know or suspect according to the procedures set out below.

6. REPORTING PROCEDURES

- 6.1. Anyone who has reasonable grounds to suspect Reportable Conduct should report the conduct via one of the following channels:
- a) Officer or senior manager of the Group;
 - b) auditor or member of an audit team conducting an audit of the Group;
 - c) actuary of the Group (if there is one);
 - d) directly to the Protected Disclosure Officer, being:

Michelle Aquilina, Chief Executive Officer
disclosureofficer@smilesinc.com.au
+61 7 5551 0255

Additional Protected Disclosure Officers may be appointed from time to time.

- e) Tax matters: in addition to the above, a disclosure can also be made to any other Employee or Officer who has functions or duties relating to the tax affairs of the Group; a registered tax agent or BAS agent providing tax agent or BAS services to the Group and the Australian Commissioner of Taxation.
- 6.2. Also, the discloser may make a disclosure to ASIC, APRA, a legal practitioner for the purposes of obtaining legal advice or representation, and to a journalist or a member of parliament in certain limited circumstances (e.g. public interest disclosure and/or emergency disclosure).
- 6.3. 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.

7. CONFIDENTIALITY OF IDENTITY AND ANONYMOUS DISCLOSURES

- 7.1. Disclosures of Reportable Conduct can be made anonymously. However, to enable the Group to properly investigate and respond to disclosures that have been raised, the Group encourages disclosures to provide their name when making a disclosure.
- 7.2. The Group will keep confidential the identity of the individual who has raised a disclosure of Reportable Conduct (regardless of whether the disclosure was made anonymous or not), except where:
- a) the discloser consents to this information being disclosed.
 - b) the Group needs to disclose information reasonably necessary to investigate the disclosure of Reportable Conduct, and in doing so, will take reasonable steps to reduce the risk of the discloser being identified.
 - c) the Group needs to obtain legal advice or representation regarding the disclosure of Reportable Conduct; or
 - d) is permitted by law or to prevent threats to life, health or property.
- 7.3. The Group may impose sanctions where an individual does not maintain confidential the identity of the discloser, which could include the cancellation of contracts, disciplinary action for employees, termination of employment or other steps or corrective action as may be considered to be appropriate in the circumstances.
- 7.4. The Group will keep files and records relating to disclosures confidential and store them securely.

8. INVESTIGATION

- 8.1. The way the Group investigates disclosures of Reportable Conduct will depend on who makes the disclosure, the seriousness and nature of the matter, and who receives it. The objective of an investigation is to determine whether there is evidence which substantiates the disclosure.
- 8.2. The steps to respond to a disclosure may include:
- a) determine whether the disclosure should be dealt with under this policy or another policy (for example, if it is a personal work-related grievance matter, it would be referred to Human Resources).
 - b) determine the appropriate person(s) to investigate the matter, which could include external investigators.

- c) conduct an investigation within a reasonable period of time, which may involve speaking to witnesses, reviewing other records, analysing the information and, if possible, speaking with the individual who has made a disclosure. The investigation will be conducted thoroughly, objectively and fairly; and
- d) deciding whether the disclosure is substantiated or not.

8.3. The outcome of an investigation will be reported on a confidential basis to the Chief Executive Officer, and where possible, the person who has made the disclosure may be informed that the matter has been investigated and concluded. If the investigation substantiates the disclosure, the Group is committed to addressing any wrongdoing, to the extent practicable in the circumstances.

8.4. Files and records relating to disclosures will be treated as confidential and stored securely.

9. WHISTLEBLOWER SUPPORT AND PROTECTION FROM DETRIMENT

9.1. The Group is absolutely committed to ensuring all persons who make a report in accordance with this policy are not subject to any detrimental, recriminatory, harassing or unfavourable treatment for lodging a report, having reasonable grounds to suspect Reportable Conduct.

9.2. Whistleblowers will not be subject to detriment or victimisation for making a disclosure of Reportable Conduct on reasonable grounds. This protection applies regardless of the findings of any investigation, as long as the whistleblower has reasonable grounds for making his/her disclosure. Whistleblowers may however still be subject to disciplinary action for misconduct that is revealed as a result of making a disclosure.

9.3. If the whistleblower thinks the disclosure has not been dealt with sufficiently, or if his/her identity has been disclosed in breach of this policy, or the whistleblower has been the subject of detriment or victimisation, the whistleblower may make a disclosure under this policy. Persons disclosing the identity of the whistleblower or engaging in detrimental conduct towards a whistleblower will commit an offence and may be subject to disciplinary action including termination of their engagement or employment.

9.4. 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.

10. WHISTLEBLOWER PROTECTION UNDER THE CORPORATIONS ACT

10.1. Individuals who raise Reportable Conduct are protected from detriment and victimisation. Additional protections to available to whistleblowers at law include:

- a) the whistleblower is protected from any legal liability by making the report.
- b) no contractual or other remedy may be enforced, and no contractual or other right may be exercised against the whistleblower for making the report.
- c) if the protected disclosure is to a Regulator or the Commissioner of Taxation, or is a public interest disclosure or emergency disclosure as permitted under the Corporations Act, the information is not admissible in evidence against the whistleblower in criminal proceedings, or in proceedings for the imposition of a penalty, except for proceedings in respect of providing false information;
- d) the whistleblower may be subject to civil, criminal or administrative liability for his/her own conduct.

- e) should the whistleblower suffer any detriment or victimisation 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
- f) if the person receiving the report discloses the identity of the whistleblower (other than as required by law as stated in Paragraph 7 of the policy, they too may be guilty of an offence.

11. FAIR TREATMENT OF EMPLOYEES MENTIONED IN A DISCLOSURE

11.1. The Group's practice is to ensure that any investigation process is confidential, fair and objective. Also, the Group will endeavour to:

- a) maintain the privacy of employees mentioned in a disclosure or to whom a disclosure relates.
- b) provide employees who are mentioned in a disclosure an opportunity to respond (where appropriate and subject to our requirements to maintain confidentiality).

12. MISCELLANEOUS

- a) External reviews of this policy may be undertaken at the request of the Board.
- b) Training on this policy will be offered regularly.
- c) A copy of this policy (or a summary of it) will be made available on the Group's website and can be provided upon request to Human Resources.

13. RESPONSIBILITIES

13.1. Chief Executive Officer

The Chief Executive Officer is responsible for ensuring this policy is aligned with our Company's objectives and for approving this policy.

13.2. The Directors

The Directors are responsible for leading by example to create an organisational culture that encourages, values and supports disclosing any suspected wrongdoing. The directors must take all reasonable steps to ensure that disclosers are not subject to reprisals or any form of detriment.

13.3. All Managers

Managers are responsible for completing the relevant forms for the arrangement, verbally seek the approval of the Chief Executive Officer and to comply with this procedure. The managers must take all reasonable steps to ensure that disclosers are not subject to reprisals or any form of detriment.

13.4. Human Resources

Human Resources are responsible for ensuring all relevant forms for the arrangement are completed and all WH&S requirements are met. Human resources are to comply with this procedure.

13.5. Employees

All employees wishing to make a disclosure are encouraged to do so internally. Disclosures may be made to their immediate manager or the Chief Executive Officer. It is important to consider who will be the best person to receive the disclosure. If it is a matter that can be resolved by the person's manager, they should make the disclosure to them. Managers can be one of the best sources of support when disclosing suspected wrongdoing. However, if the manager or senior employee may

be involved, consider disclosing to a more senior manager, Human Resources, or a Board member. Employees are to accurately complete all relevant forms for the arrangement and comply with this procedure.