Whistle Blowing & Protected Disclosure Policy

The Protected Disclosures Act 2014 is a statutory framework that protects workers who raise concerns about relevant wrongdoing in their workplace from dismissal, penalisation or other sanctions by their employers. The Act applies to both the public and private sector. Workers can report wrongdoing internally to their employer or externally to a third party, such as a prescribed person.

Operation Smile is committed to providing a workplace conducive to open discussion of our business practices and is committed to complying with the laws and regulations to which we are subject, as well as our Code of Ethics ("Code"). Accordingly, Operation Smile will not tolerate conduct that is in violation of such laws, regulations, or our Code.

Each employee has a responsibility to promptly report any suspected misconduct, illegal activities, or fraud, including any questionable accounting, internal accounting controls and auditing matters, or other violations of Law or of our Code (collectively "Misconduct") in accordance with the provisions of this policy. Any other third party, such as vendors, consumers, stakeholders, or competitors may report, under the procedures provided in this policy, a good faith complaint regarding accounting or auditing matters.

To facilitate the reporting of communications regarding alleged Misconduct, our Board of Directors has established procedures for the submission by employees of reports of alleged Misconduct and (ii) the receipt, retention, and treatment of these reports.

Policy of Non-Retaliation: it is our policy to comply with all applicable laws that protect our employees against unlawful discrimination or retaliation because of their lawfully reporting information regarding, or their participation in investigations involving alleged Misconduct by

Operation Smile or its agents. Specifically, our policy is designed to prevent employees from being subject to disciplinary or retaliatory action by Operation Smile or any of its agents or employees because of an employee's:

- disclosing information to a government or law enforcement agency or a representative of Operation Smile, where the employee has a good-faith, reasonable belief that the information demonstrates a violation or possible violation of a federal or state law, rule, or regulation.
- any complaints regarding financial statement disclosures, accounting, internal accounting or disclosure controls or auditing matters, disclosure violations or violations of our Code and Ethics.
- providing information, filing, testifying, or participating in a proceeding filed or about to be filed, or otherwise assisting in an investigation or proceeding regarding any conduct that the employee reasonably and in good faith believes involves a violation or possible violation of a federal or state law, rule, or regulation; or
- providing information to the Operation Smile representatives or other persons where the employee has a good-faith, reasonable belief that the information discloses a violation or possible violation of our Code.

If any employee believes he or she has been subjected to any discrimination or retaliation or other action by us or our agents for reporting suspected Misconduct in accordance with this policy, he or

she may file a complaint with our Compliance Officer by following the procedures set forth below under the heading "Method of Reporting." If it is determined that an employee has experienced any improper employment action in violation of this policy, we endeavour to promptly take appropriate corrective action.

***Method of Reporting*:** The Board of Directors of Operation Smile Ireland has designated itself as being responsible for administering this policy. The Compliance Officer will be assisted by the CEO in the administration of this policy with respect to alleged violations of the Code by individuals other than executive officers and directors.

We have established a procedure under which alleged Misconduct, including alleged Misconduct relating to questionable accounting, internal accounting controls or auditing matters may be reported anonymously and confidentially. Employees may anonymously report (unless submitted via email) an alleged violation to:

(i) our Compliance Hotline at (001)-757 321-7647, or

(ii) our Compliance Email at compliance@operationsmile.org or by delivering the report via regular mail to:

c/o Audit Committee **Operation Smile** 3641 Faculty Blvd Virginia Beach, VA 23453 USA

Reports regarding retaliation for reporting suspected Misconduct may also be reported by any of these methods.

If a reporting employee wishes to disclose his or her identity, the employee may do so. Confidentiality of the employee submitting the report will be fully maintained possible, consistent with the need to conduct an adequate investigation. During any investigation, we may find it necessary to share information with others on a "need to know" basis.

Employees should make every effort to report their concerns using one or more of the methods specified above. The reporting procedure is specifically designed so that employees have a mechanism that allows the employee to bypass a supervisor he or she believes is engaged in prohibited conduct under this policy.

Anonymous reports should be factual instead of speculative or conclusive and should contain as much specific information as possible to allow the persons investigating the report to adequately assess the nature, extent, and urgency of the situation.

Employees should realize that if an anonymous report cannot be properly investigated without additional information, we may have to close the matter for lack of sufficient information.

Policy for receiving and investigating reports exist for those involving Executive or Directors of Operation Smile and those that do not.

Investigating reports not involving Executives or Directors requires the following steps:

1. Upon receipt of any reported violation of the Code by any person other than an executive officer or director of Operation Smile, the Chief Operating Officer will determine whether the information alleged in the report alleges or contains allegations that might constitute a violation of the Code.

2. To the extent the Chief Operating Officer deems appropriate, the Chief Operating Officer will appoint one or more internal and/or external investigators to investigate such report promptly and fully under the supervision of the CEO/Chief Operating Officer. The CEO/Chief Operating Officer shall, to the extent deemed appropriate, consult with the Compliance Officer and Audit Committee with respect to conduct or results of any such investigation.

3. The CEO/Chief Operating Officer will inform the reporting person (if his or her identity is known) that the report has been received and, to the extent appropriate, provide him or her with the name of, and contact information for, the investigator assigned to the report.

Investigations that involve Executive Directors or Directors require the following steps:

1. With respect to any other report pursuant to this policy, upon receipt of such report, the Compliance Officer will determine whether the information alleged in the report alleges or contains allegations that might constitute Misconduct. The Audit Committee shall be notified promptly of reports of alleged Misconduct determined to involve accounting, internal accounting controls and auditing concerns or alleged violations of the Code by executive officers or directors of Operation Smile.

2. The Audit Committee will, to the extent it deems appropriate, appoint one or more internal and/or external investigators to promptly and fully investigate claims of alleged Misconduct, under the supervision of the Compliance Officer, or, in the case of (i) alleged Misconduct relating to accounting, internal accounting controls and auditing concerns or (ii) alleged violations of the Code by executive officers or directors of Operation Smile, under the supervision and oversight of the Audit Committee or such other persons as the Audit Committee determines to be appropriate under the circumstances.

3. The Compliance Officer will inform the reporting person (if his or her identity is known) that the report has been received and, to the extent appropriate, provide him or her with the name of, and contact information for, the investigator assigned to the report.

If the investigation confirms that Misconduct has occurred, we will promptly take appropriate corrective action with respect to the person(s) involved, including possible termination of such person(s), and will also take appropriate steps to correct and remedy any Misconduct.

***Retention of Reports*:** The Compliance Officer and CEO/Chief Operating Officer will maintain a log of all reports, tracking their receipt, investigation, and resolution. Each member of the Audit Committee and, at the discretion of the Compliance Officer or CEO/Chief Operating Officer, as appropriate, other personnel involved in the investigation of reports, shall have access to the log. Copies of the log and all documents obtained or created in connection with any investigation will be retained for a period of three years.

Whistleblowing is defined as making a disclosure "that the employee reasonably believes" is evidence of any of the following:

- **An abuse of authority relating to a contract or grant.**
- **A substantial and specific danger to public health or safety; or,**
- **A violation of law, rule, or regulation related to a contract or grant.**