



SMILE 360 DENTAL SPECIALISTS
EMPLOYEE POLICY HANDBOOK
(REVISED)

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FROM THE CEO/ MD:

Welcome on board new employee!

On behalf of the board and management of **SMILE 360 DENTAL SPECIALISTS** and your colleagues, I welcome you to SMILE 360 and wish you every success here.

We believe that each employee contributes directly to SMILE 360's growth and success, and we hope you will take pride in being a member of our team.

This handbook was developed to describe some of the expectations of our employees and to outline the policies, programs, and benefits available to eligible employees. Employees should familiarize themselves with the contents of the employee handbook as soon as possible, for it will answer many questions about employment with SMILE 360.

We hope that your experience here will be challenging, enjoyable, and rewarding. Again, welcome!

Sincerely,

Dr. Amy Traore Shumbusho

Chief Executive Officer (CEO)

Introductory Statement

This handbook is designed to acquaint you with SMILE 360 and provide you with information about working conditions, employee benefits, and some of the policies affecting your employment. You should read, understand, and comply with all provisions of the handbook. It describes many of your responsibilities as an employee and outlines the programs developed by SMILE 360 to benefit employees. One of our objectives is to provide a work environment that is conducive to both personal and professional growth.

No employee handbook can anticipate every circumstance or question about policy. As SMILE 360 continues to grow, the need may arise and SMILE 360 reserves the right to revise, supplement, or rescind any policies or portion of the handbook from time to time as it deems appropriate, in its sole and absolute discretion. Employees will, of course, be notified of such changes to the handbook as they occur.

101 Organization Description

Smile 360 Dental Specialist Limited is a Dental Clinic where all areas of advanced dentistry are delivered by specialists with a major focus in Orthodontics. Its operational headquarters is 40A Cameron Road, Ikoyi, Lagos.

Smile 360 was founded by Dr. Amy Traore Shumbusho in 2010 and opened its doors to the public on the 15th of September, 2010.

Smile 360 has as its Managing Director and Chief Executive Officer, Dr. Amy Traore Shumbusho. Dr Shumbusho is a specialist in Orthodontics and Dento-facial Orthopedics and has working with her, a team of experienced professionals at every given time.

Smile 360 has a management philosophy pyramid which is known as our 3 C's- **Commitment, Capacity and Client/Patient Oriented.**

Our Vision:

To be the most successful dental specialist practice in Nigeria.

Our Mission:

To meet the dental need of our Patients providing them with the 5 star experience, exceeding their expectations for service, quality and value for money.

Our Core Values:

- ✓ Team Work
- ✓ Urgency
- ✓ Honesty
- ✓ Ownership
- ✓ Professionalism
- ✓ Excellence

Our Services include:

- | | |
|-----------------------------------|-------------------------|
| ▪ Family dentistry | ▪ Hollywood smile |
| ▪ Cosmetic dentistry | ▪ Crown and bridges |
| ▪ Periodontics | ▪ Dental in-plants |
| ▪ Endodontics | ▪ Maxillofacial surgery |
| ▪ Prostodontics | ▪ Periodontology |
| ▪ Orthodontics & invisible braces | ▪ Laser dentistry |

102 -Client Relations

Patients are among our organization's most valuable assets. Every employee represents SMILE 360 to our Patients and the public. The way we do our jobs presents an image of our entire organization. Patients judge all of us by how they are treated with each employee contact. Therefore, one of our first business priorities is to assist any patient or potential patient. Nothing is more important than being courteous, friendly, helpful, and prompt in the attention you give to Patients.

SMILE 360 will provide client relations and services training to all employees with extensive client contact. Patients who wish to lodge specific comments or complaints should be directed to the Practice Coordinator for appropriate action. Our personal contact with the public, our manners on the telephone, and the communications we send to Patients are a reflection not only of ourselves, but also of the professionalism of SMILE 360. Positive client relations not only enhance the public's perception or image of SMILE 360, but also pay off in greater patient loyalty and increased growth.

103 Employment Applications

SMILE 360 relies upon the accuracy of information contained in the employment application, as well as the accuracy of other data presented throughout the hiring process and employment. Any misrepresentations, falsifications, or material omissions in any of this information or data may result in the exclusion of the individual from further consideration for employment or, if the person has been hired, termination of employment.

104- Probationary Period For New Employees

A new employee is employed on probationary basis for 6 months to be able to evaluate his/her performance and personal traits and be able to determine whether further or permanent employment in a specific position or with the Practice is appropriate. The probation period is intended to give new employees the opportunity to demonstrate their ability to achieve a satisfactory level of performance and to determine whether the new position meets their expectations. SMILE 360 uses this period to evaluate employee capabilities, work habits, and overall performance.

During this introductory period, new employees have the opportunity to evaluate our Practice as a place to work and the Management has its first opportunity to evaluate the employee.

Both the employee and the Practice have the right to terminate employment during the probationary period by giving two (2) weeks' notice in writing or two (2) weeks' salary in lieu of notice. However, upon confirmation, the employee and the Practice can terminate employment by giving one (1) month notice in writing or one (1) month salary in lieu of notice by either party. Notice period will not apply where an employee is dismissed on the grounds of gross misconduct, significant loss of money, dishonesty likely to bring the firm into disrepute or to cause loss of goodwill or any other grounds which in the opinion of the Practice warrant instant dismissal.

All new and rehired employees work on the probation basis for the first 6 months after their date of hire. If SMILE 360 determines that the designated probation period does not allow sufficient time to thoroughly evaluate the employee's performance, the probation period may be extended for a specified period.

All employees, regardless of classification or length of service, are expected to meet and maintain the Practice standards for job performance and behavior. The employee will be assessed and notified of his/her new status with the Practice at the end of the probationary period.

Upon satisfactory completion of the probation period, employees enter the "regular full time" employment classification and are deemed confirmed staff of SMILE 360. This is usually done in writing.

During the probation period, new employees are eligible for those benefits that are required by law, such as pension, etc. After becoming regular employees, they may also be eligible for non-statutory SMILE360 provided benefits such as annual leave, Medical aid subject to the terms and conditions outlined under those benefit programs. Employees should read the information for each specific benefits program for the details on eligibility requirements.

Employees on probation are also entitled to off days however off days commences 2 months after resumption.

105 - New Employee Orientation/ On-boarding

Orientation/on-boarding is a formal welcoming process that is designed to make the new employee feel comfortable, informed about the company, and prepared for their position. New employee orientation/on-boarding is conducted by different team-leads of the areas affecting the new employees' role/ position and supervised by the Human Resources Manager or representative. It includes an overview of the company history, an explanation of the company core values, vision, and mission; and company goals and objectives.

Additionally, the new employee will be given a tour of the Practice to meet all staff and know the different sessions of the Practice. They are presented with all codes, keys, and procedures needed

to navigate within the workplace as well as trained on the use or operation of any specific equipment associated with his/ her role in the Practice to help the new employee get started on specific functions. The HR Manager then reviews their job description and scope of position, explains the company's evaluation procedures, gives an overview of Practice's policies concerning staff, employment benefits, tax, and legal issues and all necessary paperwork or HR documentation are completed. The orientation/ on-boarding process will take about 8 weeks, after which the employee is assessed monthly to ensure he/she is effectively on-boarded, functional in team and that there is compliance to policies.

106- Employment Categories

It is the intent of SMILE 360 to clarify the definitions of employment classifications so that employees understand their employment status and benefit eligibility

Each employee will belong to any one of the following employment category:

REGULAR FULL-TIME employees are those who are not in a temporary or probation status and who are regularly scheduled to work SMILE 360's full-time schedule. Generally, they are eligible for SMILE 360's benefit package, subject to the terms, conditions, and limitations of each benefit program.

CONTRACT/ PART-TIME employees are those who are employed for a particular job for a particular duration or for specific days of the week. They are not assigned to a temporary or probation status and are regularly scheduled to work not more than 35 hours per week. While they may receive all legally mandated benefits (such as health insurance), they are ineligible for any of SMILE 360's other benefit programs.

TEMPORARY employees are those who are hired as interim replacements, to temporarily supplement the work force, or to assist in the completion of a specific project. Employment assignments in this category are of a limited duration. Employment beyond any initially stated period does not in any way imply a change in employment status. Temporary employees retain that status unless and until notified of a change. While temporary employees receive all legally mandated benefits (such as employees' Compensation Insurance), they are ineligible for any of SMILE 360's other benefit programs.

The employment categories above are further broken down into grade levels which maps out a career path and staff benefits expectations. This is in line with SMILE 360's commitment to hiring only the best employees and enhancing their careers by providing a productive and safe environment for them as well as putting in place structures to enable them excel in their careers.

For the purpose of this handbook, a support staff is any staff who occupies any of the following positions: Cleaners, Drivers, Security personnel

Administrative staff occupies any of the following positions: Accountants, Client relationship personnel, Front office personnel, Other administrative positions are as stipulated on contract letters or as advised by the Chief Executive Officer

107 Employee Relations

SMILE 360 believes that the work conditions, salaries, and benefits it offers to its employees are competitive with those offered by other employers in this area and in this industry. If employees have concerns about work conditions or compensation, they are strongly encouraged to voice these concerns openly and directly to their supervisors.

Our experience has shown that when employees deal openly and directly with supervisors, the work environment can be excellent, communications can be clear, and attitudes can be positive. We believe that SMILE 360 amply demonstrates its commitment to employees by responding effectively to employee concerns.

108 - Employee Medical Examinations

To help ensure that employees are able to perform their duties safely, medical examinations will be required as a pre-employment criterion.

Current employees may be required to take medical examinations to determine fitness for duty. Such examinations will be scheduled at reasonable times and intervals and performed at SMILE 360's expense.

Information on an employee's medical condition or history will be kept separate from other employee information and maintained confidentially. Access to this information will be limited to those who have a legitimate need to know.

109 - Equal Employment Opportunity

In order to provide equal employment and advancement opportunities to all individuals, employment decisions at SMILE 360 will be based on merit, qualifications, and abilities. SMILE 360 does not discriminate in employment opportunities or practices on the basis of race, color, religion, sex, national origin, age, or any other characteristic protected by law. This policy governs all aspects of employment, including selection, job assignment, compensation, discipline, termination, and access to benefits and training.

Any employees with questions or concerns about any type of discrimination in the workplace are

encouraged to bring these issues to the attention of their immediate supervisor or the Human Resources Unit. Employees can raise concerns and make reports without fear of reprisal. Anyone found to be engaging in any type of unlawful discrimination will be subject to disciplinary action, up to and including termination of employment.

110-Safety

To assist in providing a safe and healthful work environment for employees, Patients, and visitors, SMILE 360 has established a workplace safety program. This program is a top priority for SMILE 360. The Practice Coordinator/Manager has responsibility for implementing, administering, monitoring, and evaluating the safety program. Its success depends on the alertness and personal commitment of all.

SMILE 360 provides information to employees about workplace safety and health issues through regular internal communication channels such as supervisor-employee meetings, bulletin board postings, memos, or other written communications.

Employees and supervisors receive periodic workplace safety training. The training covers potential safety and health hazards and safe work practices and procedures to eliminate or minimize hazards. A safety advisory group has been established to assist in these activities and to facilitate effective communication between employees and management about workplace safety and health issues.

Each employee is expected to obey safety rules and to exercise caution in all work activities. Employees must immediately report any unsafe condition to the appropriate supervisor. Employees who violate safety standards, who cause hazardous or dangerous situations, or who fail to report or, where appropriate, remedy such situations, may be subject to disciplinary action, up to and including termination of employment.

In the case of accidents that result in injury, regardless of how insignificant the injury may appear, employees should immediately notify the Practice Coordinator or the appropriate supervisor. Such reports are necessary to comply with laws and initiate insurance and employees' compensation benefits procedures.

111 -Business Ethics and Conduct

The successful business operation and reputation of SMILE 360 is built upon the principles of fair dealing and ethical conduct of our employees. Our reputation for integrity and excellence requires careful observance of the spirit and letter of all applicable laws and regulations, as well as a scrupulous regard for the highest standards of conduct and personal integrity.

The continued success of SMILE 360 is dependent upon our Patients' trust and we are dedicated to preserving that trust. Employees owe a duty to SMILE 360, its Patients, and shareholders to act in a way that will merit the continued trust and confidence of the public.

SMILE 360 will comply with all applicable laws and regulations and expects its directors, management, and employees to conduct business in accordance with the letter, spirit, and intent of all relevant laws and to refrain from any illegal, dishonest, or unethical conduct.

In general, the use of good judgment, based on high ethical principles, will guide you with respect to lines of acceptable conduct. If a situation arises where it is difficult to determine the proper course of action, the matter should be discussed openly with your immediate supervisor and, if necessary, with the Chief Executive Officer for advice and consultation.

Compliance with this policy of business ethics and conduct is the responsibility of every SMILE 360 employee. Disregarding or failing to comply with this standard of business ethics and conduct could lead to disciplinary action, up to and including possible termination of employment.

Relationships with Patients and Suppliers

You must be independent and be seen as independent from any business organization that has a contractual relationship with SMILE 360 or provides goods or services to SMILE 360. You must also avoid any situation of conflict of interest.

For the purpose of this handbook, conflict of interest arises whenever we have to take an official action and/or decision and our personal interest or that of a close relative may be significantly affected by the decision

In dealing with Patients and suppliers you must:

- i. Disclose any situation of or likely to cause conflict of interest to the person to whom we report to so that he or she may decide whether the decision ought to be taken by somebody else.
- ii. Keep business and personal activities separate so as not to create the perception of a conflict of interest.
- iii. Refuse to accept offers of gifts/bribes from current and/or past patients, suppliers, visitors or accept any rewards for any work done or not done during the normal course of your duties.
- iv. Ensure no bribe is paid to personnel of a supplier of SMILE 360 while in any undertaking for Smile 360
- v. Inform a supplier of any bribe or attempted bribe by the supplier's personnel.
- vi. Have regard for the interests of creditors when requesting an extension of time in which

- to pay or when making due payments.
- vii. Keep the proprietary data of a supplier or potential supplier protected

112 - Personal Relationships in the Workplace

The employment of relatives or individuals involved in a dating relationship in the same area of an organization may cause serious conflicts and problems with favoritism and employee morale. In addition to claims of partiality in treatment at work, personal conflicts from outside the work environment can be carried over into day-to-day working relationships.

If a relative relationship or dating relationship is established after employment between employees in same Unit, it is the responsibility and obligation of either or both parties involved in the relationship to disclose the existence of the relationship to management. The individuals concerned will be given the opportunity to decide who is to be transferred to another available position. If that decision is not made within 30 calendar days, management will decide who is to be transferred or, if necessary, terminated from employment.

In other cases where a conflict or the potential for conflict arises because of the relationship between employees, even if there is no line of authority or reporting involved, the employees may be separated by reassignment or terminated from employment. Employees in a close personal relationship should refrain from public workplace displays of affection or excessive personal conversation within work hours to ensure productive use of time.

113- Conflicts of Interest

Employees have an obligation to conduct business within guidelines that prohibit actual or potential conflicts of interest. This policy establishes only the framework within which SMILE 360 wishes the business to operate. The purpose of these guidelines is to provide general direction so that employees can seek further clarification on issues related to the subject of acceptable standards of operation. Contact your line supervisor and/or the HR manager if you require more information or have questions about conflicts of interest.

Transactions with outside organizations must be conducted within a framework established and controlled by the management level of SMILE 360. Business dealings with outside organizations should not result in unusual gains for those organizations. Unusual gain refers to bribes, product bonuses, special fringe benefits, unusual price breaks, and other windfalls designed to ultimately benefit either the employer, the employee, or both. Promotional plans that could be interpreted to involve unusual gain require specific management-level approval.

An actual or potential conflict of interest occurs when an employee is in a position to influence a

decision that may result in a personal gain for that employee or for a relative as a result of SMILE 360's business dealings. For the purposes of this policy, a relative is any person who is related by blood or marriage.

Personal gain may result not only in cases where an employee or relative has a significant ownership in an organization with which SMILE 360 does business, but also when an employee or relative receives any kickback, bribe, substantial gift, or special consideration as a result of any transaction or business dealings involving SMILE 360.

Outside Employment

Outside employment that constitutes a conflict of interest is prohibited.

This policy if violated attracts a warning and subsequently dismissal at the discretion of the Chief Executive Officer.

114- Non-Disclosure

The protection of confidential business information and trade secrets is vital to the interests and the success of SMILE 360. Such confidential information includes, but is not limited to, the following examples:

- * Procedures performed
- * Dental problems
- * Patient Identity
- * Patient lists
- * Patient preferences
- * Financial information
- * Scientific prototypes

All employees will be required to sign a non-disclosure agreement as a condition of employment. Employees who improperly use or disclose trade secrets or confidential business information will be subject to disciplinary action, up to and including termination of employment, even if they do not actually benefit from the disclosed information.

115 Access to Personnel Files

SMILE 360 maintains a personnel file on each employee. The personnel file includes such information as the employee's job application, resume, records of training, documentation of performance appraisals, medical records, staff credentials, salary increases, and other employment

records.

Personnel files are the property of SMILE 360, and access to the information they contain is restricted. Generally, only the Human Resources Manager or designate or those who may have a legitimate reason to review information in a file as authorized by the Chief Executive Officer of SMILE 360 are allowed to do so.

116- Performance Evaluation

Supervisors and employees are strongly encouraged to discuss job performance and goals on an informal, day-to-day basis. A formal written performance evaluation will be conducted at the end of an employee's initial period of hire, known as the probationary period. Additional formal performance evaluations are conducted to provide both supervisors and employees the opportunity to discuss job tasks, identify and correct weaknesses, encourage and recognize strengths, and discuss positive, purposeful approaches for meeting goals.

Performance evaluations take place quarterly, and a cumulative performance appraisal will be conducted at the end of a performance year and usually in the month of November. Performance measures shall be derived from Targets and Key Performance Indicators specified at the organizational level and cascaded down to the work-plan, job description and checklists of each employee.

Performance appraisal outcomes shall be communicated to employees by the employees Supervisor and Human Resources will provide support as may be required. These outcomes shall form the primary basis for training and competence development, career advancement/promotion, reward and pay increases.

Employees with final appraisal rating of “Poor Performance” after an annual performance evaluation will be required to agree and commit to a Performance Improvement Plan with their supervisors and HR. The implementation of Employee Performance Improvement Plan shall be monitored by employee’s supervisor and communicated to Human Resources. If an employee records “Poor Performance” for two consecutive annual performance evaluation periods, such an employee may be reassigned to a lower responsibility or/and may have their employment terminated.

117- Job Descriptions

SMILE 360 makes every effort to create and maintain accurate job descriptions for all positions within the organization. Each description includes a job information section, essential duties and responsibilities section and a work environment section.

SMILE 360 maintains job descriptions to aid in orienting new employees to their jobs, identifying the requirements of each position, establishing hiring criteria, setting standards for employee

performance evaluations, and establishing a basis for making reasonable accommodations for individuals with disabilities.

Line Supervisors are to prepare job descriptions when new positions are created with support from Human Resources. Existing job descriptions are also reviewed and revised in order to ensure that they are up to date. Job descriptions may also be rewritten periodically to reflect any changes in the position's duties and responsibilities. All employees will be expected to help ensure that their job descriptions are accurate and current, reflecting the work being done.

Employees should remember that job descriptions do not necessarily cover every task or duty that might be assigned, and that additional responsibilities may be assigned as necessary. Contact your Line Supervisor if you have any questions or concerns about your job description.

118- Salary Administration

The salary administration program at SMILE 360 was created to achieve consistent pay practices, comply with federal and state laws, mirror our commitment to Equal Employment Opportunity, and offer competitive salaries within our industry. Because recruiting and retaining talented employees is critical to our success, SMILE 360 is committed to paying its employees equitable salaries that reflect the requirements and responsibilities of their positions and are comparable to the pay received by similarly situated employees in other organizations in the area.

Compensation for every position is determined by several factors, including job analysis and evaluation, the essential duties and responsibilities of the job, and salary survey data on pay practices of other employers in similar or related field as with SMILE 360. SMILE 360 periodically reviews its salary administration program and restructures it as necessary. Merit-based pay adjustments may be awarded in conjunction with superior employee performance documented by the performance evaluation process. Incentive bonuses may be awarded depending on the overall profitability of SMILE 360 and based on each employee's individual contributions to the organization.

Employees should bring their pay-related questions or concerns to the attention of their immediate supervisors, who are responsible for the fair administration of departmental pay practices.

An employee may also approach Human Resources for clarifications on pay-related questions or concerns if unsatisfied with immediate supervisor's explanation.

Pay Day

All salary payments will be made by credit transfer into your bank account on the 28th day of the month. However, if the 28th day of the month falls within a public holiday and or a weekend, salaries will be paid on the working day **prior** to the 28th.

Please note: At the termination of an employee's contract or employment, affected employee's bank transfer details will be cancelled and employee will be paid any remaining salary due him/her on the 28th day of the month or the nearest working day after following the date on which you leave, provided all SMILE 360's property has been returned and subject to any authorized deductions for overpayments.

Pay Advances

In the event of a personal emergency, employees may submit a written request for a pay advance to their supervisor or manager, indicating the nature of the emergency involved. The supervisor or manager will evaluate the request and determine whether a pay advance can be granted.

If such requests are granted, it should be noted that only 20% of the net salary of requesting employee can be approved of and at the discretion of the Chief Executive Officer.

Overtime

When operating requirements or other needs cannot be met during regular working hours, employees may be scheduled to work overtime hours. When possible, advance notification of these mandatory assignments will be provided. All overtime work must receive the supervisor's prior authorization. Overtime assignments will be distributed as equitably as practical to all employees qualified to perform the required work.

Overtime will only be paid when an employee work beyond their normal daily hours/shift for more than 45 minutes or have been required to work on a day on which they are not normally scheduled to work.

Overtime will only be paid if there is prior written approval by the employee's supervisor or a written notification from the Human Resources unit. Payable overtime rates will be based on an hourly rate (1½ times number of hours worked). The hourly rates are determined by dividing the standard monthly pay of the employee by 22 working days to get the daily rates, daily rate divided by the total working hours to determine the hourly rate.

Overtime claims are to be submitted within the first five working days of each new month for validation and payment.

Supervisors are not entitled to overtime allowances but may be paid the naira equivalent of \$10 for work done over four hours a day to offset lunch and transportation costs when applicable.

The failure of an employee to undertake pre-agreed and assigned overtime duties will be considered an instance of dereliction of duty and may result in disciplinary action, up to and including possible termination of employment

Pay Deductions and Setoffs

The law requires that SMILE 360 make certain deductions from every employee's compensation. Among these are applicable federal and state income taxes also known as P.A.Y.E. SMILE 360 also must deduct the statutory contributions by every affected employee for pensions.

Pay setoffs are pay deductions taken by SMILE 360, usually to help pay off a debt or obligation to SMILE 360 or others.

In addition to tax and pensions deductions, the following will also be deducted from employee's salaries as applicable:

- Any cost of damage or loss of uniform items or other SMILE 360's property;
- Any cost of SMILE 360's property not returned on leaving the organization;
- Any other monies due from you to SMILE 360.

Affected employees will be notified in advance of any deductions.

119- Employee Benefits

Eligible employees at SMILE 360 are provided a wide range of benefits. A number of the programs (such as Pensions and Employees' compensation) cover all employees in the manner prescribed by law.

Benefits eligibility is dependent upon a variety of factors, including employee classification. Your supervisor can identify the programs for which you are eligible. Details of many of these programs can be found elsewhere in the employee handbook.

The following benefit programs are available to eligible employees:

- Health Insurance
- Pension Plan
- Group Life (coming soon)
- Leaves of absence
- Annual Leave
- Sick Leave
- Medical Leave
- Maternity Leave
- Educational Assistance
- Training and Skill Development

Some benefit programs require contributions from employees such as the pension's plan where the employee contributes 8% of the 18% stipulated sum, but most are fully paid by SMILE 360.

120- Maternity Leave Benefits

SMILE 360 provides maternity leave benefits to all eligible female employees.

The period of maternity leave is 12 weeks in total. Payment of salary will be made in full during the 12 week period of maternity. You are required to produce a medical certificate signed by a registered medical practitioner stating when confinement will take place. You are requested to notify your Supervisor as soon as you know that you are pregnant for you and for your baby's safety. The Practice should be notified no later than 6 weeks from being issued a certificate by your medical practitioner. If you are in a position where there could be potential harm to you or your baby, as defined by a qualified doctor, you may be seconded to another position for the duration of your remaining time before starting maternity leave.

Annual leave will not be taken in the same year as the maternity leave and (any additional period will be without pay), in such cases, maternity leave can only be taken once in two years. Where a member of staff is proceeding on another maternity leave within the 2 years period, the leave shall be with half pay.

Where a female employee who has not put in a minimum of Six months with Smile 360 Dental Specialist or/and appointment has not been confirmed is proceeding on maternity leave, the leave shall be without pay.

You should contact the Human Resources least 2 weeks before returning from maternity leave to confirm resumption arrangements.

After returning from maternity leave, you are allowed to start one hour later than your usual start time or to finish one hour earlier than your usual finishing time every working day for a period of three months after returning from maternity leave.

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121- Sick Leave Benefits

Smile 360 provides paid sick leave benefits to eligible employees for periods of temporary absence due to illnesses or injuries. Employees in the following employment classifications are eligible for sick leave:

- * Regular full-time employees

Once you are eligible, you will accrue sick leave benefits at the rate of 12 days per year (1 day for every full month of service). Sick leave benefits are calculated on the basis of a "benefit year." This is the 12-month period that begins when you start earning sick leave. In Smile 360 the benefit

year runs from January to December every year.

You can request use of sick leave after completing one full month of service in Smile 360. Sick leave can be used in minimum increments of one day. You may use sick leave benefits for an absence due to your own illness or injury, or that of your child, parent, or spouse. Sick leave records have to be completed by all employees.

If you resume on the 1st of January 2015 you become eligible for sick leave upon confirmation in June 2015 by which time you would have accrued 6 days of sick leave. An employee who resumes on the 12th of January upon confirmation will be entitled to 5 days of sick leave, as sick leave only accrues after one full month of service. Thus if you do not work a full month you are not entitled to sick leave for that month. Any sick leave taken during the probationary period is unpaid.

If you are unable to report to work due to illness or injury, you should notify your supervisor 2 (Two) hours before resumption time at the latest. Your supervisor must also be contacted on each additional day of absence.

If you are absent for three or more consecutive days due to illness or injury, a physician's statement must be provided verifying the disability and its beginning and expected ending dates. The same verification may be requested for other sick leave absences as well and may be required as a condition of receiving sick leave benefits.

Sick leave benefits will be calculated based on your base pay rate at the time of the absence and will not include any special forms of compensation, such as incentives, commissions or bonuses.

Unused sick leave benefits within any benefit year cannot be carried forward to another year.

Where you have exhausted your sick leave days for the benefit year, any other time off as a result of illness or injury will be deducted from your vacation days. Where your vacation days have been exhausted for the benefit year any other time off will be unpaid until you resume your duties.

Sick leave benefits are intended solely to provide income protection in the event of illness or injury, and may not be used for any other absence. You will not be paid for unused sick leave benefits either while you are employed or upon termination of employment.

122 Medical Leave

Smile 360 provides medical leaves of absence to eligible employees who become temporarily unable to work due to a serious health condition or disability. For medical leave purposes, a serious health condition or disability includes inpatient care in a hospital, hospice, or residential medical care facility; and continuing treatment by a health care provider.

Employees in the following employment classifications are eligible to request medical leave:

* Regular full-time employees

In order to receive medical leave, you must specifically request it. If you think you will need a medical leave, where possible give your request to your supervisor at least 15 days in advance of the date the leave would start. This will help us plan for your possible absence. If it is an unexpected situation, make your request as soon as possible.

We require a doctor's report verifying the need for medical leave and the start and expected end dates. You are responsible for telling us about any subsequent changes to that information. Before you can return to work, we will require verification from your doctor stating that you are fit to return.

For the duration of the medical leave Smile 360 will pay the full salary for the first three months but without benefits, half salary without benefits for a further 3 months and thereafter no salary will be paid until you return to work.

Before beginning an unpaid medical leave, you must first use any available accrued paid time off, such as vacation or sick leave benefits. Benefit accruals, such as vacation and sick leave, will cease during an approved medical leave period.

To help us plan for your return from leave, we request at least two weeks' notice before your expected return date. When you return from medical leave, you will be reinstated to your position unless that job is no longer available. If it is not available, you will be placed in an equivalent position for which you are qualified.

If you do not report back to work promptly at the end of a medical leave, we will assume that you have resigned.

123- Compassionate Leave

At the discretion and subject to receiving written approval from your Supervisor:

- (i) up to a maximum of five working days paid compassionate leave may be granted in the event of death of a partner, spouse, child, mother, father, brother or sister; and
- (ii) up to two working days may be granted in the event of the death of a grandparent, parent in-law, brother-in-law, sister-in-law, step parent, step brother or step sister. No compassionate leave is available in the event of the death of any other family members, without express written approval from the Chief Executive Officer.
- (iii) Compassionate leave is limited to once in any one year. However, the Chief Executive Officer can exercise discretionary powers to waive this, depending on the seriousness of each case.

124- Annual Leave Benefits

SMILE 360 leave year runs from 1st January to 31st December, during which full time employees are entitled to paid leave plus public holidays each year.

Staff Category	Leave days
Senior Dentists/ Orthodontists and Senior Management	25 working days
Dentist Grade 3	20 working days
Dentist Grade 1, 2 and 2+	15 working days
Dental Nurses/Hygienists/Treatment Coordinators	15 working days
Administrative Staff	15 working days
Support staff	10 working days

Leave is earned for each completed calendar month worked. Leave are enjoyed after employees are confirmed and have completed one full year. All leave must be taken at a time to suit your Unit's operational requirement and agreed in advance with your Supervisor.

Any part of annual leave not taken due to no fault of the employee, can be recovered by special arrangement later, during the same or next year. Deliberate accumulation of leave days is not allowed. Any leave not taken due to no fault of the clinic shall be forfeited.

Leave allowance will be calculated based on your annual basic salary, prorated and paid in two instalments annually.

Any extension in the duration of the leave without due approval will not be paid for and offending employee may face disciplinary actions.

Due to the nature of SMILE 360's business, employees will also get three or four additional days a month (one or two Fridays and/or Saturdays). The Clinic however reserves the right to cancel these days off should business needs require so.

Leave bookings

Normally the maximum amount of leave that may be taken at any one time is two consecutive weeks. In some Units there are restrictions on when leave can be taken due to operational requirements. Please check with your Supervisor for details.

All leave requests, changes or cancellations should be made on the appropriate form. This needs to be sent to the person responsible for authorising leave in your Unit. This person is your Supervisor, unless you are notified otherwise.

Carry forward of leave entitlement

Unused leave entitlement cannot be carried forward to the next leave year and therefore, should be taken before the end of each leave year (i.e. by November). The only exception is if, as a result of operational requirements, you have not used all your leave entitlement, then a maximum of 5 days may be carried forward to the next year. All carry forwards must be agreed in writing before the end of the leave year with your Supervisor and authorized by the Chief Executive Officer and should be taken by 31st March of the following leave year. If not utilized by the 31st March, the facility will expire.

125 - Employees' Compensation Insurance

SMILE 360 provides a employees' compensation insurance program at no cost to employees. This program covers any injury or illness sustained in the course of employment that requires medical or hospital treatment. Employees' compensation insurance provides benefits if the employee is hospitalized immediately.

Employees who sustain work-related injuries or illnesses should inform their supervisor immediately. No matter how minor an on-the-job injury may appear, it is important that it be reported immediately. This will enable an eligible employee to qualify for coverage as quickly as possible.

Neither SMILE 360 nor the insurance carrier will be liable for the payment of employees' compensation benefits for injuries that occur during an employee's voluntary participation in any off-duty recreational, social, or athletic activity sponsored by SMILE 360.

126- Health Insurance

SMILE 360's health insurance plan provides employees access to medical insurance benefits. Employees in the following employment classifications are eligible to participate in the health insurance plan:

- * Confirmed Regular full-time employees

Eligible employees may participate in the health insurance plan subject to all terms and conditions of the agreement between SMILE 360 and the insurance carrier.

127- Educational Assistance

SMILE 360 recognizes that the skills and knowledge of its employees are critical to the success of the organization. The educational assistance program encourages personal development through formal education so that employees can maintain and improve job-related skills or enhance their ability to compete for reasonably attainable jobs within SMILE 360.

SMILE 360 will provide educational assistance to all eligible employees who have completed 360 calendar days of service in an eligible employment classification. To maintain eligibility employees must remain on the active payroll and be performing their job satisfactorily through completion of each course. Employees in the following employee classification(s) are eligible for educational assistance:

- * Regular full-time employees

Individual courses or courses that are part of a degree, licensing, or certification program must be related to the employee's current job duties or a foreseeable-future position in the organization in order to be eligible for educational assistance. SMILE 360 has the sole discretion to determine whether a course relates to an employee's current job duties or a foreseeable-future position. Employees should contact the Human Resources Unit for more information or questions about educational assistance.

While educational assistance is expected to enhance employees' performance and professional abilities, SMILE 360 cannot guarantee that participation in formal education will entitle the

employee to automatic advancement, a different job assignment, or pay increases.

SMILE 360 invests in educational assistance to employees with the expectation that the investment be returned through enhanced job performance. However, if an employee voluntarily separates from SMILE 360's employment within one year of the last educational assistance payment, the amount of the payment will be considered only a loan. Accordingly, the employee will be required to repay up to 50 percent of the original educational assistance payment.

Application for sponsorship for educational programmes will meet the following requirements;

- I. The applicant must have put in 2 years' service in the Clinic and should have earned good performance evaluation reports for two consecutive years
- II. The institution must be recognized by Clinic. Recognized institutions will be left to the discretion of the HR Department.
- III. Applications for sponsorship must be accompanied by authentic letter of admission from the institution/centre detailing bills payable.
- IV. Adequate time should be allowed for processing of the application.
- V. The course/programme timetable must not in any way clash with the applicant's working hours in Smile360 Dental Services and or other responsibilities to the Clinic.
- VI. The applicant must maintain above average educational performance at the end of each academic session to continue being sponsored by the Clinic.
- VII. The Clinic will pay 80% of the total school fees not exceeding the naira equivalent of \$500 per year.
- VIII. All sponsorship cheques would be issued to the respective institutions/educational bodies and not to the employee.
- IX. For Certificate courses, a period of two year is to be allowed before eligibility for the sponsorship of another programme, while for higher degree programmes (e.g. BDS/DDS, B.SC., MMSc, MSc.) three years will be allowed before eligibility for the sponsorship of another programme.
- x. For online programmes, the Human Resources unit will ascertain the compatibility of the timetable with the clinics work hours.

128- Timekeeping

Accurately recording time worked is the responsibility of every regular and part time employee. Federal and state laws require SMILE 360 to keep an accurate record of time worked in order to calculate employee pay and benefits. Time worked is all the time actually spent on the job performing assigned duties.

All employees should accurately record the time they begin and end their work by clocking in and clocking out using the **Biometric finger print attendance system**. They should also record the beginning and ending time of any split shift or departure from work for personal reasons. Overtime work must always be approved before it is performed.

Altering, falsifying, tampering with time records, or recording time on another employee's time record may result in disciplinary action.

To maintain a safe and productive work environment, SMILE 360 expects employees to be reliable and to be punctual in reporting for scheduled work. Absenteeism and tardiness place a burden on other employees and on SMILE 360. In the rare instances when employees cannot avoid being late to work or are unable to work as scheduled, they should notify their supervisor as soon as possible in advance of the anticipated tardiness or absence.

Poor attendance and excessive tardiness are disruptive. Either may lead to disciplinary action, up to and including termination of employment.

129- Employment Termination

Termination of employment is an inevitable part of personnel activity within any organization, and many of the reasons for termination are routine. Below are examples of some of the most common circumstances under which employment is terminated:

- * Resignation - voluntary employment termination initiated by an employee.
- * Discharge/ Termination- this is employment termination initiated by the organization for breach of contract, trust or disregard of policies, etc.
- * Dismissal -This a permanent punishment given to any delinquent employee of the organization for a gross misconduct after having conducted enquiry.
- * Layoff - involuntary employment termination initiated by the organization for non-disciplinary reasons.
- * Retirement - voluntary employment termination initiated by the employee meeting age, length of service, and any other criteria for retirement from the organization.

SMILE 360 will generally schedule exit interviews at the time of employee exit from the Practice. The exit interview will afford an opportunity to discuss such issues as employee benefits, repayment of outstanding debts to SMILE 360, or return of SMILE 360-owned property.

Suggestions, complaints, and questions can also be voiced.

Since employment with SMILE 360 is based on mutual consent, both the employee and SMILE 360 have the right to terminate at any time. A minimum of two weeks notice is given or accrued salary in lieu of notice.

Employee benefits will be affected by employment termination in the following manner. All accrued, vested benefits that are due and payable at termination will be paid.

Resignation

Resignation is a voluntary act initiated by the employee to terminate employment with SMILE 360. SMILE 360 requests at least 2 weeks' written notice of resignation from part time/temporary/unconfirmed employees and a minimum of One (1) month notice from full time/confirmed employees.

Prior to an employee's departure, an exit interview will be scheduled to discuss the reasons for resignation and the effect of the resignation on benefits.

If an employee does not provide advance notice as requested, the employee will forfeit his/her accrued salary in lieu of the advance notice.

130- Work Schedules

The normal work schedule for all employees (excluding part time employees) is 35-45 hours a week, 5-6 days a week. Supervisors will advise employees of the times their schedules will normally begin and end.

Work schedules are usually stated on employee's employment letters. If such is missing, employee should contact the human resources Unit immediately for corrections.

Generally, regular full time medical staff and front desk officers are allowed one day off in a week while other administrative and support staff work 40 hours in a week and 5 days in a week unless otherwise indicated in the employee's employment letter or as indicated by the Chief Executive Officer. New medical and front desk employees will begin one day off in a week after 8 weeks (2 months) from their resumption day.

Staffing needs and operational demands may necessitate variations in starting and ending times, as well as variations in the total hours that may be scheduled each day and week.

Rest Periods

Each workday, full-time regular employees are provided with one (1) rest period/lunch break of 60 minutes in length. To the extent possible, rest period/lunch break will be provided in the middle of work period between 12 noon and 2pm. Since this time is counted and paid as time worked, employees must not be absent from their workstations beyond the allotted rest period time.

131-Use of Phone and Mail Systems

Personal use of the company's telephones for outgoing calls, including international calls, is not permitted. Employees may be required to reimburse SMILE 360 for any charges resulting from their personal use of the telephone.

The mail system is reserved for business purposes only. Employees should refrain from using the company's website and work email to send or receive personal mail at the workplace. Personal phones and computers can be brought in for such purpose but time invested in such activities should not be at the expense of SMILE 360.

To ensure effective telephone communications, employees should always use the approved greeting and speak in a courteous and professional manner. Please confirm information received from the caller, and hang up only after the caller has done so.

132- Smoking

In keeping with SMILE 360's intent to provide a safe and healthful work environment, smoking is prohibited throughout the workplace.

This policy applies equally to all employees, Patients, and visitors. Failure to comply with the no smoking rules will result in disciplinary action for employees.

133: Use of Equipment and Vehicles

Equipment and vehicles essential in accomplishing job duties are expensive and may be difficult to replace. When using property, employees are expected to exercise care and caution, perform required maintenance, and follow all operating instructions, safety standards, and guidelines.

Please notify the supervisor if any equipment, machines, tools, or vehicles appear to be damaged, defective, or in need of repair. Prompt reporting of damages, defects, and the need for repairs could prevent deterioration of equipment and possible injury to employees or others. The supervisor can

answer any questions about an employee's responsibility for maintenance and care of equipment or vehicles used on the job.

The improper, careless, negligent, destructive, or unsafe use or operation of equipment or vehicles, as well as excessive or avoidable traffic and parking violations, can result in disciplinary action, up to and including termination of employment.

134-Requisitions

All tools, materials and items needed for work in all units or aspects of the Practice, be it clinical or non-clinical must be requisitioned for from the accounts units, store officer or your immediate supervisor using the requisition form which must be properly filled and signed.

The accounting or responsibility officer will be held responsible for inconsistencies and inaccuracies of stock or supply data where this process is not followed. Disciplinary action, up to and including termination of employment will be applied to staff who consistently disregard this process/ policy.

135-Business Travel Expenses

SMILE 360 will reimburse employees for reasonable business travel expenses incurred while on assignments away from the normal work location. All business travel must be approved in advance by the Chief Executive Officer.

Employees whose travel plans have been approved should make all travel arrangements through SMILE 360's designated travel agency.

When approved, the actual costs of travel, meals, lodging, and other expenses directly related to accomplishing business travel objectives will be reimbursed by SMILE 360. Employees are expected to limit expenses to reasonable amounts.

Employees who are involved in an accident while traveling on business must promptly report the incident to their immediate supervisor. Vehicles owned, leased, or rented by SMILE 360 may not be used for personal use without prior approval.

Cash advances to cover reasonable anticipated expenses may be made to employees, after travel has been approved. Employees should submit a written request to their supervisor when travel advances are needed.

When travel is completed, employees should submit completed travel expense reports within 7 days. Reports should be accompanied by receipts for all individual expenses.

Employees can contact Human Resources for guidance and assistance on procedures related to travel arrangements, travel advances, expense reports, reimbursement for specific expenses, or any other business travel issues.

Abuse of this business travel expenses policy, including falsifying expense reports to reflect costs not incurred by the employee, can be grounds for disciplinary action, up to and including termination of employment.

136- Computer and Email Usage

Computers, computer files, the email system, and software furnished to employees are SMILE 360's property intended for business use. Employees should not use a password, access a file, or retrieve any stored communication without authorization.

SMILE 360 strives to maintain a workplace free of harassment and sensitive to the diversity of its employees. Therefore, SMILE 360 prohibits the use of computers and the email system in ways that are disruptive, offensive to others, or harmful to morale.

For example, the display or transmission of sexually explicit images, messages, and cartoons is not allowed. Other such misuse includes, but is not limited to, ethnic slurs, racial comments, off-color jokes, or anything that may be construed as harassment or showing disrespect for others.

SMILE 360 purchases and licenses the use of various computer software for business purposes and does not own the copyright to this software or its related documentation. Unless authorized by the software developer, SMILE 360 does not have the right to reproduce such software for use on more than one computer.

Employees may only use software on local area networks or on multiple machines according to the software license agreement. SMILE 360 prohibits the illegal duplication of software and its related documentation.

Employees should notify their immediate supervisor, the Practice Coordinator/Manager or any member of management upon learning of violations of this policy. Employees who violate this policy will be subject to disciplinary action, up to and including termination of employment.

137: Internet Usage

Internet access to global electronic information resources on the World Wide Web is provided by SMILE 360 to assist employees in obtaining work-related data and technology. The following guidelines have been established to help ensure responsible and productive Internet usage.

All Internet data that is composed, transmitted, or received via our computer communications systems is considered to be part of the official records of SMILE 360 and, as such, is subject to disclosure to law enforcement or other third parties. Consequently, employees should always ensure that the business information contained in Internet email messages and other transmissions is accurate, appropriate, ethical, and lawful.

The equipment, services, and technology provided to access the Internet remain at all times the property of SMILE 360. As such, SMILE 360 reserves the right to monitor Internet traffic, and retrieve and read any data composed, sent, or received through our online connections and stored in our computer systems.

Data that is composed, transmitted, accessed, or received via the Internet must not contain content that could be considered discriminatory, offensive, obscene, threatening, harassing, intimidating, or disruptive to any employee or other person. Examples of unacceptable content may include, but are not limited to, sexual comments or images, tribal slurs, gender-specific comments, or any other comments or images that could reasonably offend someone on the basis of race, age, sex, religious or political beliefs, national origin, disability, or any other characteristic protected by law.

The unauthorized use, installation, copying, or distribution of copyrighted, trademarked, or patented material on the Internet is expressly prohibited. As a general rule, if an employee did not create material, does not own the rights to it, or has not gotten authorization for its use, it should not be put on the Internet. Employees are also responsible for ensuring that the person sending any material over the Internet has the appropriate distribution rights.

Internet users should take the necessary anti-virus precautions before downloading or copying any file from the Internet. All downloaded files are to be checked for viruses; all compressed files are to be checked before and after decompression.

Abuse of the Internet access provided by SMILE 360 in violation of law or SMILE 360 policies will result in disciplinary action, up to and including termination of employment. Employees may also be held personally liable for any violations of this policy. The following behaviors are examples of previously stated or additional actions and activities that are prohibited and can result in disciplinary action:

- * Sending or posting discriminatory, harassing, or threatening messages or images
- * Using the organization's time and resources for personal gain
- * Stealing, using, or disclosing someone else's code or password without authorization
- * Copying, pirating, or downloading software and electronic files without permission
- * Sending or posting confidential material, trade secrets, or proprietary information outside of the organization
- * Violating copyright law
- * Failing to observe licensing agreements

- * Engaging in unauthorized transactions that may incur a cost to the organization or initiate unwanted Internet services and transmissions
- * Sending or posting messages or material that could damage the organization's image or reputation
- * Participating in the viewing or exchange of pornography or obscene materials
- * Sending or posting messages that defame or slander other individuals
- * Attempting to break into the computer system of another organization or person
- * Refusing to cooperate with a security investigation
- * Sending or posting chain letters, solicitations, or advertisements not related to business purposes or activities
- * Using the Internet for political causes or activities, religious activities, or any sort of gambling
- * Jeopardizing the security of the organization's electronic communications systems
- * Sending or posting messages that disparage another organization's products or services
- * Passing off personal views as representing those of the organization
- * Sending anonymous email messages
- * Engaging in any other illegal activities

138- Employee Conduct and Work Rules

To ensure orderly operations and provide the best possible work environment, SMILE 360 expects employees to follow rules of conduct that will protect the interests and safety of all employees and the organization.

It is not possible to list all the forms of behavior that are considered unacceptable in the workplace. The following are examples of infractions of rules of conduct that may result in disciplinary action, up to and including termination of employment:

- * Theft or inappropriate removal or possession of property
- * Falsification of timekeeping records
- * Working under the influence of alcohol or illegal drugs
- * Possession, distribution, sale, transfer, or use of alcohol or illegal drugs in the workplace, while on duty, or while operating employer-owned vehicles or equipment
- * Fighting or threatening violence in the workplace
- * Boisterous or disruptive activity in the workplace
- * Negligence or improper conduct leading to damage of employer-owned or patient-owned property
- * Insubordination or other disrespectful conduct
- * Violation of safety or health rules
- * Smoking
- * Sexual or other unlawful or unwelcome harassment
- * Possession of dangerous or unauthorized materials, such as explosives or firearms, in the workplace

- * Excessive absenteeism or any absence without notice
- * Unauthorized absence from work during the workday
- * Unauthorized use of telephones, mail system, or other employer-owned equipment
- * Unauthorized disclosure of business "secrets" or confidential information
- * Violation of personnel policies
- * Unsatisfactory performance or conduct

Employment with SMILE 360 is at the mutual consent of SMILE 360 and the employee, and either party may terminate that relationship at any time, with or without cause but following the guidelines of termination.

139- Drug and Alcohol Use

It is SMILE 360's desire to provide a drug-free, healthful, and safe workplace. To promote this goal, employees are required to report to work in appropriate mental and physical condition to perform their jobs in a satisfactory manner.

While on SMILE 360 premises and while conducting business-related activities off SMILE 360 premises, no employee may use, possess, distribute, sell, or be under the influence of alcohol or illegal drugs. The legal use of prescribed drugs is permitted on the job only if it does not impair an employee's ability to perform the essential functions of the job effectively and in a safe manner that does not endanger other individuals in the workplace.

Violations of this policy may lead to disciplinary action, up to and including immediate termination of employment, and/or required participation in a substance abuse rehabilitation or treatment program. Such violations may also have legal consequences.

Employees with questions or concerns about substance dependency or abuse are encouraged to discuss these matters with their supervisor or the Practice Coordinator to receive assistance or referrals to appropriate resources in the community.

140- Sexual and Other Unlawful Harassment

SMILE 360 is committed to providing a work environment that is free from all forms of discrimination and conduct that can be considered harassing, coercive, or disruptive, including sexual harassment. Actions, words, jokes, or comments based on an individual's sex, race, color, national origin, age, religion, disability, or any other legally protected characteristic will not be tolerated.

Sexual harassment is defined as unwanted sexual advances, or visual, verbal, or physical conduct

of a sexual nature. This definition includes many forms of offensive behavior and includes gender-based harassment of a person of the same sex as the harasser. The following is a partial list of sexual harassment examples:

- Unwanted sexual advances.
- Offering employment benefits in exchange for sexual favors.

- Making or threatening reprisals after a negative response to sexual advances.
- Visual conduct that includes leering, making sexual gestures, or displaying of sexually suggestive objects or pictures, cartoons or posters.
- Verbal conduct that includes making or using derogatory comments, epithets, slurs, or jokes.
- Verbal sexual advances or propositions.
- Verbal abuse of a sexual nature, graphic verbal commentaries about an individual's body, sexually degrading words used to describe an individual, or suggestive or obscene letters, notes, or invitations.
- Physical conduct that includes touching, assaulting, or impeding or blocking movements.

Unwelcome sexual advances (either verbal or physical), requests for sexual favors, and other verbal or physical conduct of a sexual nature constitute sexual harassment when:

- (1) submission to such conduct is made either explicitly or implicitly a term or condition of employment;
- (2) submission or rejection of the conduct is used as a basis for making employment decisions; or,
- (3) the conduct has the purpose or effect of interfering with work performance or creating an intimidating, hostile, or offensive work environment.

If you experience or witness sexual or other unlawful harassment in the workplace, report it immediately to your supervisor. If the supervisor is unavailable or you believe it would be inappropriate to contact that person, you should immediately contact the Human Resources Unit or any other member of management. You can raise concerns and make reports without fear of reprisal or retaliation.

All allegations of sexual harassment will be quickly and discreetly investigated. To the extent possible, your confidentiality and that of any witnesses and the alleged harasser will be protected against unnecessary disclosure. When the investigation is completed, you will be informed of the outcome of the investigation.

Any supervisor or manager who becomes aware of possible sexual or other unlawful harassment must immediately advise the Human Resources Unit or any member of management so it can be investigated in a timely and confidential manner. Anyone engaging in sexual or other unlawful harassment will be subject to disciplinary action, up to and including termination of employment.

141- Personal Appearance

Dress, grooming, and personal cleanliness standards contribute to the morale of all employees and affect the business image SMILE 360 presents to Patients and visitors.

During business hours or when representing SMILE 360, you are expected to present a clean, neat, and tasteful appearance. You should dress and groom yourself according to the requirements of your position and accepted social standards. This is particularly true if your job involves dealing with Patients or visitors in person.

Whenever you are within the premises of SMILE 360 or representing SMILE 360 outside its premises, you must exercise good judgment in adopting a professional standard of business dress.

Uniforms

For operational reasons SMILE 360 has a dress requirement for particular groups of staff.

If you are required to wear a uniform you should always wear it in accordance with the established regulations and keep it clean and in good repair. Regulations in respect of uniforms are available from your Supervisor. Failure to comply with uniform regulations may result in disciplinary action.

Your uniform remains the property of SMILE 360 and should be returned in good condition if you leave employment. If your uniform is not returned, you will be held liable for the monetary value of the items and, in accordance with your contract of employment, the monetary value of the uniform will be deducted from your salary.

Identity Card

All staff are expected to proudly wear the identity cards or name tags within the office and during office hours as a staff will be considered to be incompletely and inappropriately dressed without the identity card or name tag.

Without unduly restricting individual tastes, the following personal appearance guidelines should be followed:

- * Shoes must provide safe, secure footing, and offer protection against hazards.
- * Tank tops, tube or halter tops, or shorts must not be worn under any circumstances.
- * Hairstyles are expected to be in good taste.

- * Long hairstyles should be worn with hair pulled back off the face and neck to avoid interfering with job performance.
- * Offensive body odor and poor personal hygiene is not acceptable.
- * Perfume, cologne, and aftershave lotion should be used moderately or avoided altogether, as some individuals may be sensitive to strong fragrances.
- * Jewelry should not be functionally restrictive, dangerous to job performance, or excessive.
- * Facial jewelry, such as eyebrow rings, nose rings, lip rings, and tongue studs, is not professionally appropriate and must not be worn during business hours.
- * Visible excessive tattoos and similar body art must be covered during business hours.

142- Return of Property

Employees are responsible for all SMILE 360 property, materials, or written information issued to them or in their possession or control.

All SMILE 360 property must be returned by employees on or before their last day of work. Where permitted by and at the discretion of the Chief Executive Officer, SMILE 360 may withhold from the employee's check or final paycheck the cost of any items that are not returned when required. SMILE 360 may also take all action deemed appropriate to recover or protect its property.

Employees should endeavor to check with the Human Resources Unit for items that are deemed returnable on termination of employment.

143- Disciplinary Rules and Procedures

Disciplinary rules and procedures

The purpose of this disciplinary procedure is to help and encourage all employees to achieve and maintain standards of conduct, attendance and job performance and to ensure that any failure to observe SMILE 360's rules is dealt with fairly. Any changes to rules and regulations will be published on Notice Boards.

All cases of disciplinary action under SMILE 360's disciplinary rules and procedures will be recorded and placed with SMILE 360's records.

Investigation

No disciplinary action will be taken against an employee until the case has been fully investigated. During investigatory interviews, you will not have the right to be accompanied. However, there will be an employee witness present.

Suspension pending investigation

In certain circumstances, an employee may be suspended with or without pay, depending upon the circumstances.

Disciplinary hearing

If SMILE 360 decides to hold a disciplinary hearing relating to the matter complained of, you will be given full details of the case before the disciplinary hearing takes place. At the hearing you will be given an opportunity to state your case.

Employees are entitled to be accompanied by a fellow worker of their choice at any such disciplinary hearing. Any such employee representative has rights to confer with the employee or address the panel, but cannot answer questions on your behalf.

Offences under SMILE 360's disciplinary procedures fall into two categories:

1. Misconduct; and
2. Gross Misconduct.

Misconduct

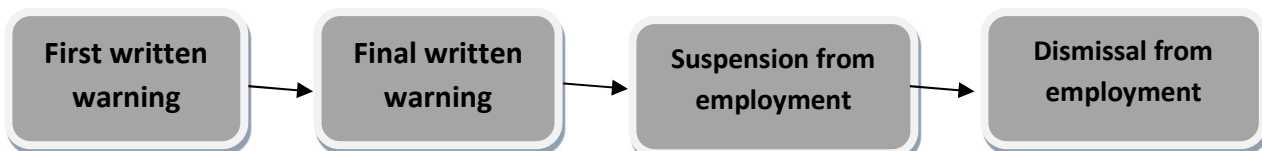
Below is a list of examples of misconduct:

- a) Bad time-keeping;
- b) Unreasonable or unexplained absence;
- c) Persistent or regular absenteeism;
- d) Minor damage to SMILE 360's property;
- e) Smoking in non-smoking areas;
- f) Non-compliance with SMILE 360's sickness reporting procedure;
- g) Use of obscene or offensive language;
- h) Unsatisfactory job performance;

The above list is not intended to be exhaustive or exclusive and offences of a similar nature or severity will be dealt with in a similar manner.

Levels of warning- Misconduct Allegations

The following procedure shall apply to cases of alleged misconduct:



Informal Verbal warning

If conduct or performance is unsatisfactory, you will be given an informal verbal warning with details of the reason for the warning and of the required improvement in your conduct or performance within a stipulated time period. Failure to achieve this may result in further disciplinary action. Your Manager will record relevant details and the outcome of this informal meeting/discussion.

First written warning

If the offence is of a more serious nature or if, following informal verbal warning, your conduct or performance is still unsatisfactory, a first written warning will be given to you. This will state the reason for the written warning and will require an improvement in your conduct or performance within a stipulated time period. Failure to achieve improvement may result in further disciplinary action. The written warning will be recorded and will remain on your file for a period of 12 months and, subject to satisfactory conduct or performance, will be removed from your record at the end of this period.

Final written warning

If the offence is very serious but does not amount to gross misconduct or if, following a first written warning, your conduct or performance is still unsatisfactory, a final written warning will be given. This will state the reason for the warning and will require an improvement in your conduct or performance. Failure to achieve improvement may result in disciplinary action, which could ultimately lead to dismissal. This warning will remain on your file for a period of 12 months and, subject to satisfactory conduct or performance, will be removed from your record at the end of this period.

Suspension from employment

If, following a final written warning, your conduct or performance is still unsatisfactory, immediate suspension from employment will be communicated and effected stating the reason for the suspension and will require a positive change in your conduct or performance. Failure to achieve improvement on return from suspension may ultimately result in (summary) dismissal. This suspension notice must be kept in staff file for effective documentation.

Dismissal

If, following a final written warning, there is no satisfactory improvement in your conduct or performance, you will be dismissed, with or without notice.

N.B. In relation to the above, SMILE 360 reserves the right to instigate the procedure at any stage that it feels to be appropriate and/or, if necessary, to omit any particular stage depending on the severity of the misconduct or failure to perform.

Gross misconduct

Following an investigation and disciplinary hearing, an employee may be dismissed with immediate effect, without being paid in lieu of notice, where the disciplinary panel reasonably suspects that an employee is guilty of gross misconduct. If SMILE 360 takes the decision to dismiss you, you will be advised of the reason for dismissal and the date upon which your employment will be terminated.

Below is a list of examples of gross misconduct.

- a) Theft;
- b) Corruption;
- c) Physical assault;
- d) Gross insubordination;
- e) Abusive behavior;
- f) Breach of duty of confidentiality;
- g) Serious or persistent breach of any of your conditions of employment;
- h) Sexual harassment or harassment of individuals who have a disability;
- i) Fighting within the premises of SMILE 360 or anywhere where SMILE 360 is represented;
- j) Vandalism or willful damage to SMILE 360's property;
- k) Serious breach of health and safety rules and procedures;
- l) Making false or fraudulent claims against SMILE 360;
- m) Sales and/or consumption of alcohol or illegal drugs at work;
- n) Failure to disclose any criminal convictions;
- o) Failure to comply with lawful and reasonable instructions;
- p) Willful withholding of material information, or misrepresentation of details supplied, during the recruitment process;
- q) Failure to comply with SMILE 360's information technology policy;
- r) Being under the influence of alcohol or drugs whilst on or about SMILE 360 business, within SMILE 360's premises or whilst representing SMILE 360 in any way;
- s) Consorting inappropriately with Patients;
- t) Taking, receiving or requesting a bribe or other inducements whilst carrying out your duties;
- u) Unauthorized possession of SMILE 360's property;
- v) Breach of criminal law or regulations applicable to either the individual or the Practice.

This list is not intended to be exhaustive or exclusive and offences of a similar nature or severity

will be dealt with in a similar manner.

Grievance procedures

It can sometimes happen that problems occur where a number of people work together. You may, therefore, experience problems from time to time with individual members of staff or with your employment generally. SMILE 360 takes such matters very seriously and urges any employee who feels they are experiencing such problems to come forward immediately and confidentially to raise the matter (see below for the procedure options). This applies whatever the nature of the problem, whoever it might involve, and however senior such people might be.

SMILE 360 wishes to resolve employees' genuine grievances speedily, effectively and fairly. Any employee who has a grievance may use the following procedure and may be accompanied by a work colleague at any stage of the formal procedure.

Informal procedure

Initially you may wish to raise a grievance or problem at work informally with your immediate Manager. If the grievance cannot be resolved in this way or you are not satisfied with the response, you should then raise the matter formally using the following procedure.

Formal procedure

Stage One

Should you have any grievance relating to work, working environment or working relationships you should raise it in writing with your immediate Supervisor. Should the grievance relate to your immediate Supervisor, you may raise the grievance with the Practice Coordinator, who will direct you to an alternative suitable Supervisor.

Stage Two

If the matter is not resolved at stage one, or you are dissatisfied with the outcome of the stage one meeting, you should then raise the matter in writing with the next level of management.

Stage Three

If the matter is not resolved at stage two within ten working days of you raising the matter in writing, or you are still dissatisfied with the outcome of the stage two procedure, you may ask for the matter to be considered by your Unit Head.

144- Effectiveness and Revisions

The contents of this handbook are effective from this date _____ and are subject to revisions at the behest of the board of SMILE 360.

Final revised editions will be published and redistributed to employees.

Appendix 1

CONFLICT OF INTEREST DECLARATION

Iacknowledge that I have read the Company policy statement concerning conflicts of interest and I hereby declare that neither I, nor any other business to which I may be associated, nor, to the best of my knowledge, any member of my immediate family has any conflict between our personal affairs or interests and the proper performance of my responsibilities for the Company that would constitute a violation of that Company policy.

Furthermore, I declare that during my employment, I shall continue to maintain my affairs in accordance with the requirements of the said policy.

Employee's Signature:

Date:

