



## **CODE OF CONDUCT**

The guide to bringing our values to life.

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## Our Code of Conduct

### A message from the General Manager

Every day, all of us at Smart Repair work hard to manage claims and repair vehicles to the highest quality standards, whilst looking after each other and ensuring we work with integrity and in line with our values. This is something we should all be very proud of.

While what we achieve is important –how we achieve it is just as important and forms the basis of who we are as an organisation.

How we work is guided by our core values. They are **Integrity, Honesty, Respect, Quality** and **Sustainability**. We are relentless in our pursuit of these values, and they guide our decision making. Our Code brings them to life, reminds us why they are important and helps us understand what it means to work with those values as our guiding principle. Our Code shows us how we should treat others, and how they should treat us. It strengthens our relationships, builds trust in our brands, and protects our company.

Our employees, and those who work with us or who are associated with us, should speak up if they see something that might contradict Our Code. There are several ways to speak up, and we won't tolerate retaliation against anyone.

Our Code is not just for our employees — we also want our external stakeholders to know how we expect our people to behave and to speak up about any conduct inconsistent with Our Code.

Our Code sets a standard of behaviour and keeps us accountable. Although we may be tested, we won't compromise on our values. That includes our commitment to each other and our communities.

Our Code will continue to guide us and thank you for working with us to uphold our values.

Greg Elliott  
**General Manager**

## How we work at Smart Repair Australia

At Smart Repair, we strive for excellence and we do so, without sacrificing the values we hold so dear. Our values cultivate loyalty and trust with each other and all our stakeholders, both internal and external.

That's why we have Our Code. It guides our daily work and helps us think about not just what we do but how we do it. It demonstrates how to practically apply our values and reflects many of our requirements, as well as local standards and procedures.

We comply with applicable Australian laws and regulations. We uphold international standards and guidelines.

Where differences exist between Our Code and differing state customs, norms, rules, or regulations, we apply the higher standard.

Operating with integrity is everyone's responsibility. Each section of Our Code explains our principles, our expectations of our workforce and others who work with us.

Our Code can't describe or anticipate every situation, so it shows us where we can get more support and provides examples and resources to guide our good judgement.

## Speaking up

### **Speaking up protects everyone**

If you think a decision or action does not reflect our values or is not in line with Our Code, you have a responsibility to speak up. You don't need to be directly affected by an issue to raise it.

When concerns are raised it helps us identify and address the matter and improve how we work.

We know that speaking up takes both courage and integrity, and we respect this by treating your concern sensitively and committing to investigate where appropriate.

Our people are our most important asset and we want you to feel supported in speaking up.

If a person outside the company speaks up, we are committed to treating that concern respectfully. By speaking up, they are helping improve our company and build a relationship of trust within the industry in which we operate.

### **What happens when you speak up?**

All concerns will be treated seriously and respectfully and we aim to respond to these in a timely manner.

Nothing in Our Code, our requirements, or any other document or procedure prevents you from, or requires approval for, reporting what you reasonably believe is a breach of the law to an appropriate government authority or from seeking legal advice in relation to your rights about disclosing information.

### **Confidentiality and anonymity**

When you speak up, the information you provide will be dealt with confidentially. If you wish to remain anonymous, all reasonable steps will be taken to reduce the risk that you will be identified as a result of responding to your concern. This means the information you provide will only be shared where this is necessary for the purposes of the investigation and measures to protect your identity will be put in place as far as possible.

## Speaking up

### Investigation outcomes

Breaches of Our Code compromise our values and our culture of care and trust. If you breach the standards described in Our Code, you could face disciplinary action which could include but not limited to;

- Verbal counselling with your supervisor or manager.
- Verbal warnings.
- Written warnings or final written warnings.
- Demotion
- Suspension / Stand Down
- Reactivation of probation period.
- Termination of employment.

### Zero tolerance for retaliation

It is important to us that you feel empowered and protected to seek assistance or speak up. We don't allow any form of punishment, discipline, or retaliatory action to be taken against anyone for speaking up or cooperating with an investigation. Retaliation can take many different forms, including threats, intimidation, harassment, exclusion or humiliation and we will not tolerate this.

It can also include subtle behaviours, such as withholding information or not providing meaningful work. We consider all forms of retaliation to be a breach of Our Code. If you feel that you have been retaliated against for speaking up you should report it immediately to your supervisor or their manager.

### Online

Our Code is available online on our website. We regularly review and update Our Code, so you should refer to the website for the latest version.

### Feedback

We are always looking for ways to improve Our Code and we welcome your feedback and ideas for improvement. We welcome feedback from everyone, not just employees. To provide feedback, email [greg@smartrepair.com.au](mailto:greg@smartrepair.com.au) or [complaints@smartrepair.com.au](mailto:complaints@smartrepair.com.au)

## Our expectations

### **Our expectations of you**

We all have a responsibility to work in accordance with Our Code, as well as within the law. It is critical you understand Our Code and how it applies to you. When we refer to 'you' this includes all our employees. We also expect contractors, consultants and others who may be temporarily assigned to perform work or services for our company to follow Our Code in connection with their work for us. The company expects that you:

- Will act according to Our Code at all times.
- Understand our requirements, local standards and procedures that apply to how we work.
- Know how and when, to speak up.
- Know we do not tolerate retaliation against anyone for having the courage to speak up.

We all have a shared responsibility to make our company a great place to work and create a culture of trust and care for one another.

### **Our expectations of others who work with us**

We want all third parties we deal with, including suppliers, contractors, customers and community partners, to understand our expectations. Relevant sections of Our Code include a section tailored to our expectations of working with others. We expect our employees working with our third parties to hold them accountable.

### **Our expectations of Managers**

We know the standard we walk past is the standard we accept. That's why if you are responsible for leading people at Smart Repair, it's important you model our values by:

- Demonstrating behaviours described in Our Code.
- Rewarding employees for demonstrating our values.
- Holding everyone to account for breaching Our Code.
- Helping all members of the team understand the expectations and practical application of Our Code, our requirements and local standards and procedures.
- Informing new team members of the expectations in Our Code.
- Embedding Our Code into day-to-day activities and existing processes.
- Making decisions that are in the best interests of Smart Repair.
- Fostering an inclusive culture where everyone feels comfortable to speak up or ask questions without fear of retaliation.
- Knowing how to appropriately respond to concerns; and
- Having zero tolerance for any form of retaliation.

## Caring for our people

*Our people are our most important resource and the key to Smart Repair's ongoing success.*

*We aim to provide a healthy, safe and inclusive workplace, free from harassment and bullying. We want all our people to be treated fairly, respectfully, with dignity and feel safe to speak up.*



## Health, Safety, Environment and Quality

We are committed to delivering repairs and services of the highest quality standards, in addition to providing healthy and safe working conditions and preserving the environment whilst undertaking our activities. We will only be successful when everyone goes home safe and well every day and lives a life free from illness caused by workplace exposures.

Health and safety is everyone's responsibility and we all need to look out for one another's physical and mental wellbeing. As part of our commitment to mental wellbeing, Smart Repair will provide access to Employee Assistance Programs (EAP) whenever needed. As part of our commitment to health and safety, all workplaces should be free from the use of alcohol, illegal drugs and the misuse of other substances. The use of cigarettes, including e-cigarettes, must be confined to designated areas.

### **Our expectations of you**

Be aware of the quality standards and deliver a product and service to the client's requirements and maintain the highest safety standards throughout.

To ensure a safe workplace you must adhere to all relevant requirements. Our managers are accountable for implementing these requirements and ensuring that supporting systems are in place. Our leaders must provide an environment where everyone feels safe to report any threats to their own safety, or the safety of others.

It is everyone's responsibility to prevent and report workplace-related injuries and illnesses. As we expect you to be alcohol and drug free, you may be asked to undergo random drug and alcohol testing and you must comply with these requests. Respect the environment and comply with the Environmental Protection Act.

### **Our expectations of others who work with us**

Anyone who visits our site must comply with all relevant quality, health and safety and environmental protection procedures. It is important they familiarise themselves with these procedures whilst on site. Information will be provided by their primary contact and is also available at the site office. All visitors are expected to be alcohol and drug free and might be asked to undergo random alcohol and drug testing. Visitors must also observe all smoking restrictions.

## Health, Safety, Environment and Quality

### ✓ Always

- ✓ Comply with relevant health and safety and environment protection requirements and help others who work with us to do the same.
- ✓ Cooperate with alcohol and drug testing programs.
- ✓ Identify, assess, and take steps to control health and safety hazards.
- ✓ Immediately stop any work that appears unsafe or if the required personal protective equipment is not used.
- ✓ Speak to your supervisor or manager, if you have any concerns about yours or a colleague's fitness for work or ability to carry out assigned work safely.
- ✓ Handle and dispose of all materials properly, safely and lawfully.
- ✓ Be prepared for emergencies by making sure you and any of your visitors, are familiar with emergency procedures.
- ✓ Report any accidents, injuries, illnesses, unsafe or unhealthy conditions, incidents, spills, or release of materials to the environment to your supervisor or manager.
- ✓ Act on all complaints or warnings raised with you.

### ✗ Never

- ✗ Undertake work unless you are trained, competent, medically fit and sufficiently rested and alert to do so.
- ✗ Attend the workplace if you have consumed any alcohol or drugs.
- ✗ Undertake work or attend a work function if you are under the influence of drugs (legal, prescribed, or illegal).
- ✗ Take prescribed or non-prescribed drugs without understanding and declaring the impact on your ability to safely do your job.
- ✗ Smoke in undesignated areas on site.
- ✗ Bring firearms onto Smart Repair premises or client sites.
- ✗ Assume that someone else will report a safety risk or speak up.
- ✗ Forget our commitment to health and safety.

## Workplace equality and inclusion

At Smart Repair, we want you to be engaged, able to achieve your potential and be supported by your colleagues and leaders. We don't tolerate harassment and bullying. We will always employ, develop and promote based on merit and we do not tolerate any form of unlawful discrimination. Unlawful discrimination against a person based on personal attributes unrelated to job performance, such as race, gender identity, physical or mental disability, relationship status, religion, political opinion, pregnancy, breastfeeding, or family responsibilities is prohibited.

All existing and prospective employees will be treated fairly and evaluated according to their skills, qualifications and capabilities. Personal relationships must not impact who we employ or reward. Our systems, processes and practices support fair treatment.

### **Our expectations of you**

You should always be inclusive, collaborative and supportive. You should be aware of the impact your actions can have on others and treat everyone equally and with respect.

Always make yourself aware of relevant cultural considerations and demonstrate respect when working with colleagues from other cultural backgrounds or travelling to different locations.

It's also important to support your colleagues to speak up if they believe they are experiencing harassment or bullying. If you witness this behaviour, you have a responsibility to speak up.

Together, you and your leader are responsible for ensuring that you:

- Are clear on what is required of you in your job.
- Work in a trustful and collaborative way with others.
- Are treated fairly, with respect and care.
- Value individual differences within your team. Where local laws conflict with our standards, leaders need to provide clear instructions regarding acceptable behaviours and the application of laws. In some cases, laws may take precedence over our standards.

### **Our expectations of others who work with us**

When working with us, all parties must respect that Smart Repair values a diverse and inclusive workplace. We expect that everyone who works at Smart Repair will be treated with respect.

## Workplace equality and inclusion

### ✓ Always

- ✓ Demonstrate fairness, trust, and respect in all your working relationships.
- ✓ Support flexible work arrangements, balancing business, team and personal needs.
- ✓ Challenge exclusionary or discriminatory behaviour, whether it is intentional or not.
- ✓ Make employment related decisions, including recruitment, promotion, training, development, and remuneration free from bias.
- ✓ Respect the human rights of our workforce and those we work with including suppliers.
- ✓ Treat everyone equally

### ✗ Never

- ✗ Behave in a way that is or may be perceived as offensive, insulting, intimidating, malicious or humiliating to others.
- ✗ Make jokes or comments about an individual's characteristics including their race, gender, ethnicity, religion, sex, age, physical appearance, disability, or other personal attribute.
- ✗ Distribute or display any offensive material.
- ✗ Engage in physically or socially intimidating behaviours.
- ✗ Unlawfully discriminate in favour of, or against, someone based on personal attributes unrelated to job capabilities or performance.

## Respecting human rights

Sustainability reminds us to put health and safety first, to be environmentally responsible and to support our communities. Respect for human rights is critical to the sustainability of our business and industry. We must respect and work to, uphold and advance human rights in everything that we do. This includes consideration of workplace health, safety and labour conditions. In all our dealings, we aim to build mutually beneficial relationships with all stakeholders potentially impacted by our operations, including employees, contractors and members of host communities.

### **Our expectations of you**

Undertake due diligence to assess human rights risks. As part of risk management, you must identify any risks to human rights that may arise through business activities, function, and processes and to mitigate, or wherever possible eliminate, such risks.

### **Our expectations of others**

We expect our stakeholders to apply human rights related zero tolerance requirements in relation to treatment of employees, non-discrimination, diversity, freedom of association, workplace health and safety and community interaction.

## Respecting human rights

### ✓ Always

- ✓ Consider the human rights implications of company activities.
- ✓ Identify and address human rights risks and adverse impacts from the perspective of the person who holds the right. Undertake due diligence on our stakeholders to assess their alignment with human rights.
- ✓ Report evidence of any human rights concern to your supervisor or manager.
- ✓ Ensure human rights concerns and complaints are investigated and remedied.

### ✗ Never

- ✗ Threaten, punish, discipline, or retaliate against anyone, inside or outside our sites, for raising or helping to address a human rights concern.

## Working with others

Relationships with clients and stakeholders make a significant contribution to the success of our company, our ability to conduct business is directly affected by our relationship with our stakeholders, so it's important we have open and constructive relationships with them.

We regularly share information and opinions with our stakeholders on issues that affect our operations and our industry. This exchange of information and opinions enables informed decision making.

### **Our expectations of you**

Maintain punctuality – we often work to tight deadlines that require your consistent attendance on time and ready to work.

You must inform your supervisor if you are running late or are unable to attend work prior to commencing your shift, this will enable Smart Repair to source a replacement and keep our projects on time meeting client expectations.

You will treat your colleagues, clients and suppliers with cordiality and respect.

You must not jeopardise any of our client relationships and comply with all regulatory requirements, Smart Repair policies and procedures in addition to client policies and procedures.

You need to maintain honest relationships with clients and all stakeholders, officials and personnel.

You must maintain our values during all interactions with clients and all stakeholders. It is important that our engagement with clients and all stakeholders is consistent and aligned with company policies. If you are engaging with clients on matters other than of a routine nature, you must consult with your department manager before proceeding and must obtain approval for any submissions on behalf of the company. All information provided to clients, all stakeholders and third parties on behalf of the company must be accurate and appropriate for the purpose.

### **Our expectations of others who work with us**

When you work with Smart Repair, please make sure you are familiar with our requirements for engaging and interaction with clients and stakeholders. If you are conducting business on behalf of Smart Repair, you must not jeopardise any of our client's relationships and comply with all regulatory requirements, Smart Repair policies and procedures in addition to client policies and procedures.

## Working with others

### ✓ Always

- ✓ Attend worksites on time and leave on time.
- ✓ Inform your supervisor early enough if you can't be on time due to any reason.
- ✓ Consult with your manager before you engage with clients and stakeholders on issues that could impact Smart Repair's reputation.
- ✓ Be truthful, accurate and cooperative when dealing with clients and stakeholders.
- ✓ Treat your colleagues with respect, comply with all regulatory requirements, Smart Repair policies and procedures in addition to client policies and procedures.

### ✗ Never

- ✗ Jeopardise any of our client relationships.
- ✗ Have loud and angry disagreements with colleagues, clients, or suppliers – escalate any issues to your supervisor or manager.
- ✗ Give inaccurate information to clients and stakeholders.
- ✗ Compromise safety, quality or environment protection procedures on both Smart Repair and client sites.



## Supplier relationships

Relationships with suppliers (including vendors, contractors and consultants) make a significant contribution to the success of our company and we want to make sure our suppliers have strong values and standards of behaviour. We value our relationships with suppliers and aim to have an effective and streamlined supply process. Suppliers who act illegally or unethically can affect our financial performance and significantly impact our reputation and potentially expose our company and our employees to penalties. To avoid this, we seek to work with suppliers who are willing to adhere to similar values as our own. We take great care to use a fair and equitable procurement process. Our selection process aims to clearly inform potential suppliers of our expectations and standards and the requirements applicable to them.

### **Our expectations of you**

You should always be careful when choosing a supplier and encourage them to uphold our standards and contribute positively to our reputation in line with our requirements for supply.

Only seek suppliers who share our commitment to:

- Lawful business practices.
- High standards of business, safety and quality conduct.
- Management practices that respect the rights of all employees and communities.
- Minimising impacts on the environment; and
- Providing a safe and healthy workplace.

You should conduct a health and safety risk assessment before any sourcing process and make sure commercial decisions do not compromise health and safety.

If there is any doubt about the supplier, or potential supplier, integrity, or ability to perform the contract, you should address these issues immediately. All procurement decisions should be based on the best value received, considering factors such as safety, price, quality, performance, history, and suitability to meet Smart Repair's standards. You should be satisfied that the supplier is reputable, competent and qualified to perform the work for which they are being hired, that they will operate safely, ethically and that the compensation sought is reasonable.

You need to take steps to monitor and assess the supplier's performance. This will require, at a minimum, carefully checking invoices and raising queries with the supplier about any unclear or excessive charges in accordance with our requirements for supply. Always tell suppliers where they can access to Our Code so that they understand our expectations of them.

## Anti-corruption

Our commitment to operating with integrity is part of who we are and what we do every day. We prohibit bribery and corruption in all our business.

How we go about our business matters. Corruption misallocates resources, reinforces poverty, undermines the integrity of stakeholder's decision making and results in waste of the opportunities that arise from resource development. Compliance with anti-corruption laws is essential to protect Smart Repair's reputation and to preserve our future. All our employees, contractors, partners, directors and third parties we deal with, including our suppliers, are required to comply with anti-corruption laws. No one has the authority to waive this requirement. Criminal penalties could result where anti-corruption laws are not respected. Any concerns regarding corruption must be reported immediately.

### **Our expectations of you**

Our requirements for business conduct provides guidance about managing corruption risk. You must not authorise, offer, give or promise anything of value, directly or indirectly (for example, through a third party), to anyone to influence them in their role, or to encourage them to perform their work disloyally or improperly. You should never make facilitation payments. However, a payment made in the face of a threat to the health or safety of a person is not a facilitation payment. You should always act in a manner that best protects your health and safety. If you do make a health and safety payment, report it to your department manager as soon as possible.

You must get written pre-approval before:

- Offering anything of value to an external person.
- Engaging a supplier who will interact with others on our behalf.
- Completing any purchase or promise of purchase without authorisation
- Offering to undertake a community donation or project.
- Offering to sponsor an event.

When you offer or provide anything of value to an external person, the item must:

- Only be offered or provided for a legitimate business purpose.
- Not be offered or provided to improperly influence or reward action.
- Be legal under local laws.
- Be of appropriate value and nature considering local customs and law, the position of the recipient and the circumstances.
- Not be capable of causing reputational damage to Smart Repair.

## Anti-corruption

### ✓ Always

- ✓ Follow established procurement processes.
- ✓ Record all transactions accurately and in reasonable detail to reflect their true nature.
- ✓ Understand the role and interests of the person who you are dealing with.
- ✓ Provide accurate and complete information when seeking pre-approval.
- ✓ Get pre-approval before offering or giving anything of value, a commercial sponsorship or a community donation or project.
- ✓ Act in the best interests of your health and safety.
- ✓ Immediately report any corruption concerns.

### ✗ Never

- ✗ Offer, promise, give or approve anything of value (including a daily allowance, cash, or cash equivalent) of any kind to a government official to influence official action.
- ✗ Establish a hidden or incorrectly recorded fund for prohibited payments.
- ✗ Use personal funds, divide payments, or hide activity which would otherwise need pre- approval.
- ✗ Use a supplier if you are concerned, they will engage in corrupt or improper conduct on our behalf.

## Conflicts of interest

In line with our commitment to integrity, we must always be able to demonstrate that all decisions have been made in the best interests of Smart Repair and free from personal bias. This means that we need to manage any actual, perceived, or potential conflicts of interest.

A conflict of interest arises when an employee's position within the company and their financial, or other personal interests affect, could affect, or have the appearance of affecting, their judgement, objectivity, or independence.

Common examples of actual, perceived, or potential conflicts of interest include:

- Pursuing, awarding, or maintaining Smart Repair business opportunities for personal gain or the benefit of close relatives or friends.
- Holding outside jobs or affiliations, including directorships.
- Holding investments directly or indirectly in businesses or assets that are contracted to do business for or on behalf of Smart Repair.
- Receiving money, property, services, or other forms of financial personal benefits from suppliers or other third parties doing, or proposing to do, business with Smart Repair.
- Influencing the results of a bid or tender.
- Offering jobs or affiliations to close relatives or friends.
- Offering or accepting more than a modest number of gifts, hospitality and entertainment.
- Accepting sponsorships from providers or third parties who are involved at your site or in your area of business.

Gifts, hospitality, or entertainment should only be accepted if they are occasional and of modest value. Determining what is 'occasional and modest' is a matter of judgement, if in any doubt please seek the opinion of your manager.

## Conflicts of interest

### **Our expectations of you**

Nothing you do, professionally or privately, should conflict with your responsibilities to Smart Repair, compromise the quality of your work performance or jeopardies your ability to make impartial business decisions in Smart Repair's best interest.

You should avoid business dealings and personal relationships that could cause conflicts of interest. You must declare in writing where you have even the perception of a conflict of interest. Advising why it could be considered a conflict. Remember, some relationships can create the appearance of a conflict, even if you don't think there is one. Conflicts may arise during a normal business relationship due to a change in circumstances.

You should excuse yourself from any decision making and ongoing oversight process where you have an interest that influences, or could be perceived to influence, your ability to make objective decisions for our company. This is important as an unmanaged conflict of interest could encourage unethical behaviour and lead to fraud.

You should never ask for gifts, hospitality, or entertainment of any kind from anyone we conduct business with, including suppliers, customers and all stakeholders.

As a leader of someone who has an actual, potential, or perceived conflict of interest, you need to:

- Ensure the details are documented.
- Agree, document and implement an appropriate course of action that removes or manages the conflict.
- Monitor and regularly validate adherence to the agreed course of action.
- Adjust the documented course of action as required.

### **Our expectations of others who work with us**

When you work with Smart Repair, we expect you to respect our employees' obligations to operate free from bias. You should never put our employees in a position where they have, or could appear to have, a conflict of interest.

## Protecting our company

We all have an obligation to protect Smart Repair's property. This includes equipment, inventory, technology, money, intellectual property, company information and data. We also need to make sure that we use our assets for the purpose for which they are intended. We are always increasing our cybersecurity awareness and we are vigilant to online threats including viruses, malware and suspicious emails. We need to make sure we are accurate when collecting, collating, entering and presenting data.

Assets include physical and non-physical property. Competitively sensitive and proprietary information are also considered assets and include:

- Operational data, such as production processes, methodology, data, master data and data related to our equipment, sensors and process control systems.
- Strategic and marketing plans.
- Information used in trading activities.
- Projects and other technical data.

### **Our expectations of you**

You are responsible for appropriately using and safeguarding Smart Repair assets. You are also expected to respect both the physical and non-physical assets of others and never knowingly damage or misappropriate those assets. You should never share sensitive company information without authorisation from your supervisor or department manager.

You should do what you can to prevent theft, misappropriation, damage, or misuse of any of our assets. This includes not allowing physical assets to be destroyed, disposed of, sold, loaned, or donated without appropriate approvals. We are all responsible for protecting Smart Repair assets and this includes preventing and detecting fraud. Fraud is any intentional act of deception which is undertaken for personal or third-party gain and which may result in loss to Smart Repair or another party. Examples include false statements, obtaining a personal commission for awarding work, falsification of expense claims and misuse of Smart Repair information or theft.

### **Our expectations of others who work with us**

We expect those who work with us to protect and not misuse our assets. If there is any uncertainty about the use of Smart Repair assets, please ask your primary contact.

## Protecting our company

### ✓ Always

- ✓ Respect the company's ownership of all company funds, equipment, supplies, record, and property.
- ✓ Use our assets for their intended purpose. Protect our assets from waste, damage, misuse, loss, fraud, and theft.
- ✓ Report any potential waste, damage, misuse, loss, fraud, or theft of our assets.
- ✓ Prevent non-authorized personnel from accessing our facilities, information, data or other assets, where possible and safe to do so.

### ✗ Never

- ✗ Use Smart Repair's assets for personal gain.
- ✗ Take physical property or information assets belonging to Smart Repair for personal use, unless authorised in writing to do so.
- ✗ Partake in any fraudulent or illegal transactions or fail to report any fraud you are aware of.
- ✗ Take any action that undermines the integrity of vendor or customer data in our systems.
- ✗ Permit unauthorised entry to a Smart Repair site or office or access to our information technology.
- ✗ Ignore security complaints or an inadequate security procedure that may present threats to either Smart Repair's employees or assets.

## Truthful reporting

We need to be truthful in all our reporting to make sure we maintain the trust of our stakeholders.

All data we create and maintain must accurately reflect the underlying transactions and events. There is never a justification for falsifying records, misrepresenting facts, or engaging in any other fraudulent behaviour. All financial transactions must be evidenced by appropriate source documents, verified for their validity and accuracy, properly authorised and accurately and completely recorded in the relevant accounts, systems and records.

### **Our expectations of you**

If you are responsible for reporting information, you must make sure there are adequate internal controls to achieve truthful, accurate, complete, consistent, timely and understandable reports. You should only report accurate data and information regarding Smart Repair or its business activities. You need to understand and comply with all applicable financial, regulatory and other applicable reporting requirements, law, and regulations in the relevant jurisdiction. If you have any concerns about the validity of any reporting process or recordkeeping activity, or believe you are being asked to create false or misleading information, you must report it immediately.

### **Our expectations of others who work with us**

If you are responsible for reporting on behalf of Smart Repair, we expect that the reports and information are transparent and reflect the underlying transactions and events as outlined in this section.



## Truthful reporting

### ✓ Always

- ✓ Cooperate with our internal and external auditors and disclose all pertinent information that could reasonably impact the results of an audit.
- ✓ Report any actual or suspected irregularities or opportunities for improvement.
- ✓ Speak up immediately about any suspicions of fraud.
- ✓ Keep accurate, complete and true company books, records, accounts, documentation and reports in accordance with applicable laws, regulations, standards and procedures.
- ✓ Protect Smart Repair records from unauthorised access, change, dissemination, or destruction.
- ✓ Ensure all disciplinary discussions / actions are diarised for HR files.
- ✓ Accurately record work time relating to Smart Repair and all leave taken.
- ✓ Ensure all WHS accidents, incidents and near misses are reported in an accurate and timely manner.
- ✓ Make sure no undisclosed or unrecorded account, fund or asset is established or maintained.
- ✓ Make sure you only submit and approve legitimate and reasonable expenses that are supported by valid receipts and invoices.
- ✓ Return or transfer the custody of all relevant business records if you change your job within the company or if you leave Smart Repair. Do not keep personal copies.

### ✗ Never

- ✗ Falsify any record or make a false or misleading entry including omitting any information.
- ✗ Misstate your qualifications, experience, or achievements.
- ✗ Circumvent review and approval procedures.
- ✗ Allow others to do anything that would compromise the integrity of Smart Repair records or reports.
- ✗ Allow someone else to log on and operate systems and applications using your ID and user access rights.
- ✗ Disclose or disseminate confidential or commercially sensitive information without prior authorisation.
- ✗ Dispose of documents and records without knowing what is being discarded or whether they must be kept for legal reasons.