

Planmecca Group – Global Human Rights Policy

Introduction

Planmecca Group is a global leader in various fields of health care technology, with products distributed in more than 120 countries worldwide. Our product and service array covers a broad range of solutions for modern digital dentistry and medical diagnostics from digital dental care equipment, hand instruments, software, dental supplies, and distribution services to medical imaging and mammography solutions.

Sustainability and corporate social responsibility are at the core of our operations. Accordingly, we are committed to improving the health and well-being of people worldwide. We strive to make a difference and understand the impact of our operations on people, society, and the environment. Our sustainability work is divided into four key areas: health through innovation, contributing to surrounding society, a professional and safe working environment, and respect for the environment. We have also recognised the main sustainability aspects within our supply chain.

Planmecca Group is committed to continuously developing corporate responsibility in its operations. This Human Rights Policy is an integral part of this mission as it outlines our commitment to managing the material impacts, risks, and opportunities related to our workforce, value chain workers, and end-users. We are dedicated to upholding human rights in accordance with internationally recognised standards, including the United Nations (UN) Guiding Principles on Business and Human Rights, the International Labour Organization (ILO) Declaration on Fundamental Principles and Rights at Work, and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises.

This policy has been drafted to ensure that Planmecca Group companies comply with the requirements laid down in the Corporate Sustainability Due Diligence Directive (CSDDD), Corporate Sustainability Reporting Directive (CSRD), applicable national legislation, relevant Planmecca Group's policies, and the following mandatory reporting requirements of European Sustainability Reporting Standards (ESRS):

- ✓ ESRS S1-1: Policies for managing the undertaking's material impacts on its own workforce as well as associated material risks and opportunities
- ✓ ESRS S2-1: Description of the undertaking's policies adopted to manage its material impacts on value chain workers, and associated material risks and opportunities
- ✓ ESRS S4-1: Description of the undertaking's policies adopted to manage its material impacts of its products and/or services on consumers and end-users, as well as associated material risks and opportunities

Planmecca Group's Head of Compliance and Corporate Responsibility has oversight over this policy.

Scope of the policy

Planmecca Group has adopted this policy with respect to its global operations. This includes all group companies, joint ventures, partnerships, and business partners, including end-users. This policy applies to all Planmecca Group employees, including the management and the board.

Planmecca Group will reasonably endeavour to influence entities not controlled by Planmecca Group, but acting on its behalf, to implement their own sufficiently similar policies in order to mitigate risk of violation of any applicable human rights laws.

Social standards

Planmecca Group has adopted comprehensive policies and processes to manage the material impacts on our workforce, addressing both risks and opportunities. We are committed to upholding and respecting human rights, including labour rights, for all individuals within our workforce. Our policies are aligned with the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises.

We employ more than 4,300 people globally, of whom 1,000 work in Finland. The employees expect a safe, sustainable and healthy working environment where they can perform their duties professionally and securely. We recognise that working within a company that manufactures health care technology can present several risks. Exposure to hazardous materials used in the production process, such as chemicals, metal and radioactive radiation, can pose health risks if proper safety protocols are not followed. Additionally, equipment malfunctions or improper handling of machinery can lead to accidents and injuries. Also, there is a potential risk for injury during the installation process of dental equipment.

Working at Planmecca Group offers numerous opportunities. The dental technology industry is at the forefront of innovation, providing a chance to work with cutting-edge technology and contribute to advancements in dental care. There are significant career growth prospects, as the demand for skilled professionals in this field continues to rise due to global megatrends within the industry. For example, demographic and social changes, such as longer life expectancies and a growing middle class, will lead to more dental health issues that need to be addressed. Consequently, predictive and preventive healthcare and well-being are on the rise, along with the aesthetic values, as more money is spent on aesthetic dentistry. Second, we are living in an ever-expanding era of digital dentistry, which is driving increasing demand for digital solutions, workflows and new product innovations, thereby creating new business opportunities. As our customers are dental and medical professionals around the world, working with us allows for collaboration with these experts, fostering a deeper understanding of their needs and improving product design.

Policies related to our own workforce

Planmecca Group respects and adheres to human rights, which includes providing safe and fair working conditions for our employees. We do not accept any type of human trafficking, forced labour, compulsory labour, or child labour in our operations.

The following policy documents, which are reviewed regularly, set out the explicit standards we expect from our employees regarding the prevention of trafficking in human beings, forced labour, and child labour:

- Global Code of Conduct
- Global Distributor and Supplier Code of Conduct
- Global Anti-Corruption Policy
- Global Sanctions and Third-Party Due Diligence Policy
- Conflict Mineral Policy Statement
- Modern Slavery and Human Trafficking Statement

All employees are encouraged to report suspected breaches or misconduct to their supervisors. Alternatively, employees may report the issue to human resources, legal or compliance departments, or to a management representative. Planmecca Group also operates an anonymous whistleblowing channel. Planmecca Group is prohibited from retaliating against the reporting party for reporting any breaches or suspected breaches.

Workplace accident prevention at Planmeca Group

A professional and safe working environment is highly important to us. Planmeca Group's Code of Conduct mandates that all employees must follow applicable safety policies and be aware of emergency procedures. We invest in the physical and mental well-being of our employees in many ways. In addition to statutory occupational health care activities, we provide initial health checks based on disease risks, particularly for workers in environments with radiation or lead exposure, paint and prototype shops, custodial roles, building maintenance, carpentry, electrical work, and milling services. The staff is insured against work-related accidents by the Planmeca Group, and the insurance also covers business travel. On top of that, Planmeca Group provides an additional medical expense insurance for its staff in certain regions. We aim to achieve zero accidents each year.

Planmeca Group also supports work ability through mental health services, regular health checks, and protective equipment, including the possibility of acquiring employer-provided screen protection glasses or protective glasses. Additionally, our work ability policies include various other initiatives aimed at enhancing overall well-being, such as ergonomic assessments and sleep consultations. As part of workplace safety, the Global Code of Conduct states that employees should never work under the influence of alcohol or drugs, and all applicable legislation regarding the use of alcohol and drugs must be followed. Our substance abuse programme also fosters a safe working environment.

Planmeca Group has implemented processes for monitoring and improving the well-being of our employees to reduce staff sick leaves. Planmeca Group's employees are being supported in improving their professional knowledge. The Sustainability Report 2023 states that between 2020 and 2023, occupational safety teams across Planmeca Group reported all work-related accidents and near accidents and improved our processes accordingly.

Promoting equality at Planmeca Group

The Global Code of Conduct states that Planmeca Group treats its employees equally and complies with the applicable labour and equality laws. Any discrimination, harassment, threats, or insults are not tolerated in any shape or form. Planmeca Group is a violence-free workplace. We aim to ensure the engagement, motivation, and continuous development of our employees. We also expect all our employees to provide a safe working environment for their colleagues. We expect our employees to show appreciation for each other, bear responsibility for their respective roles, and to always act in consideration of others. This fosters a trusting, safe, and interactive working environment and culture.

In addition to adhering to respective national legislation and the EU Charter of Fundamental Rights, Planmeca Group has guidelines for handling inappropriate conduct in the workplace. The Global Code of Conduct addresses as inappropriate conduct any behaviour that is considered harassment, such as harassment based on a person's ethnic background or sexual harassment, including also discrimination based on colour, sex, sexual orientation, gender identity, disability, age, religion, political opinion, national extraction or social origin, or other forms of discrimination.

Planmeca Group has established procedures for addressing inappropriate treatment. As an employer, Planmeca Group has a duty to stop harassment. Depending on the case, the agreed-upon solution should be systematically monitored for compliance. If necessary, more significant changes or disciplinary measures may be considered. Moreover, an anonymous Whistleblowing Channel has been put in place to report any such issues.

To ensure that Planmeca Group is a great workplace for everyone, regardless of gender, personal background, or other factors, we have implemented an equality plan in compliance with legal requirements. This plan aims to develop cooperation between employees and the employer, ensure the utilisation of all skills, and promote fair compensation.

Policies related to value chain workforce

Planmecca Group is a trusted partner, collaborating with a worldwide network of hundreds of distribution companies and suppliers. It is in the best interest of Planmecca Group to know its business partners. In our global operations, we acknowledge that value chain workers may face significant material risks and opportunities.

We recognise that certain geographical aspects pose challenges, particularly in regions with weak labour protections, where supply chain workers may be vulnerable to exploitation and unsafe working conditions. Specifically, forced labour, child labour and failure to respect the rights of the indigenous people are risks that our upstream supply chain workers can be exposed to. A potential risk for downstream value chain workers is injury to distributors during the installation process of dental equipment.

Addressing these risks also presents opportunities to enhance worker safety, promote fair labour practices, and strengthen the integrity of our value chains. By implementing compliance measures and fostering a culture of transparency and accountability, we can improve working conditions, support local communities, and build a more sustainable and ethical supply chain. These efforts not only protect the workers but also contribute to long-term business success and stakeholder trust.

Planmecca Group has adopted the following policies, outlined in the chapters below, to manage its material impacts on value chain workers and associated material risks and opportunities. The policies cover all value chain workers upstream and downstream, unless otherwise specified in the relevant policy.

Planmecca Group – Global Distributor and Supplier Code of Conduct

Our Global Distributor and Supplier Code of Conduct provides the distributors and suppliers of Planmecca Group with guidelines based on the principles of ILO, UN Global Compact Principles, Universal Declaration of Human Rights, and UN Convention on the Rights of the Child. It is also an integral part of our distributor and supplier agreements. Regarding the risks and opportunities on value chain workers, the policy addresses business ethics and management systems, regulatory obligations and fair business practices, data privacy and information security, intellectual property, labour, human rights and safety, and corporate responsibility.

Distributors and suppliers must not employ children below the legal minimum working age and must prohibit all forms of forced or compulsory labour. Planmecca Group rejects any form of slavery, forced labour, or human trafficking. Distributors and suppliers must respect human rights, provide safe and fair working conditions, and treat employees with dignity. They must eliminate harassment and discrimination in all forms. Compliance with ILO principles, local laws, and collective labour agreements regarding wages and working hours is required. Employees' rights to freely associate, join unions, seek representation, and bargain collectively must be respected. Distributors and suppliers must comply with legislation and provide safe working conditions, including implementing safety procedures and training to prevent occupational injuries and illnesses. Distributors and suppliers must ensure that their products and services are developed, manufactured, and provided in accordance with strict quality control standards.

The scope of the policy encompasses Planmecca Group’s business partners, covering distributors and suppliers worldwide. Chief Financial Officer is the most senior level officer in Planmecca Group accountable for the implementation of the policy.

Our distributors and suppliers must comply with the Global Distributor and Supplier Code of Conduct and make their employees aware of it. Planmecca Group encourages its distributors and suppliers to review, monitor and develop corporate responsibility and sustainability in their operations and management processes, and to set up or develop their own compliance and corporate responsibility programmes.

Human rights commitments relevant to value chain workforce

The following policy documents, which are reviewed regularly, set out the standards that we expect from our suppliers, distributors, and other stakeholders regarding human rights:

- Modern Slavery and Human Trafficking Statement
- Conflict Minerals Policy Statement
- Global Distributor and Supplier Code of Conduct
- Global Anti-Corruption Policy
- Global Sanctions and Third-Party Due Diligence Policy

Planmeca Group respects human rights, rejecting any form of slavery, forced labour, or human trafficking in its operations and expecting the same from its suppliers, distributors, and business partners. Modern Slavery and Human Trafficking Statement outlines the steps Planmeca Group has taken to ensure that slavery and human trafficking are not present in its supply chains or business, in accordance with the UK Modern Slavery Act 2015. The Act requires Planmeca Group to disclose its efforts to maintain a slavery-free supply chain.

Other policies related to slavery and human trafficking include the Global Code of Conduct, Global Distributor and Supplier Code of Conduct, Global Anti-Corruption Policy, Global Sanctions and Third-Party Due Diligence Policy, and Conflict Mineral Policy Statement. Suppliers are also expected to comply with the UN Global Compact and ILO guidelines.

The due diligence processes set out in these policies involve screening business partners and ensuring compliance with relevant laws and regulations. Distributors and suppliers must implement the principles of Global Distributor and Supplier Code of Conduct. No escalations in 2023–2024 resulted in investigations of modern slavery. Planmeca Group identifies high-risk areas in its supply chain using a screening tool and requires suppliers to ensure their products are free of conflict minerals.

The company encourages business partners to report unethical practices through established whistleblowing channels. Planmeca Group assesses the effectiveness of its actions through third-party due diligence and supplier auditing processes. Employees must complete training on the Global Code of Conduct and Conflict Minerals Policy Statement, with annual training for those in identified risk areas.

Consumers and end-users

Customer satisfaction is highly important to us. Planmeca Group’s customers are dental and medical professionals around the world, with patients being the ultimate beneficiaries of our products and services.

Medical professionals expect safe, ergonomic, and durable products of high quality that improve their daily workflow, resulting in a better quality of health care and a safer treatment environment. We recognise that any defects or malfunctions in our products may lead to incidents, potentially harming medical professionals and patients. Safe, reliable and high-quality products are Planmeca’s top priority, which is why we perform strict quality control to ensure the safety of our products.

We view our strong commitment to R&D, close collaboration with health care professionals and universities, and customer-oriented product design as key opportunities that form the core of our production development. Our partners appreciate our collaboration with dental and medical professionals and also expect us to bring them together for training and education to improve the adoption of new technologies. Global megatrends shape our business models. We see demographic and social changes, such as the growing middle-class and longer life expectancies, as opportunities as they

bring more health issues that need to be addressed. In the same vein, predictive and preventive healthcare, as well as well-being, are on the rise. Also, more money is spent on aesthetic dentistry. Lastly, there is the potential for global impact, as advancements in dental technology can enhance oral health care worldwide.

Policies related to end-users and consumers

Referring to Planmeca Group's Global Code of Conduct, our product development procedures are designed to minimise potential safety hazards, ensuring compliance with applicable global legislation, quality policies, ISO certifications, and all regulatory requirements. Every product is carefully tested before it leaves the factory to ensure that our customers only receive products of the highest quality. Planmeca Group's quality department monitors and reports warranty repairs, device malfunctions, and delivery disruptions, while also collecting and analysing customer feedback. We adhere to the strictest quality control standards and hold various quality certifications to ensure the highest standards for our products.

Risk management, conformity assessment and clinical evaluation plans are also vital parts of our production processes. After-sales guidelines further support our commitment to quality and customer satisfaction. By fostering an open culture and encouraging feedback, we continuously improve our products and services to meet the evolving needs of our customers. Our Global Distributor and Supplier Code of Conduct requires that our distributors and suppliers always prioritise product safety and avoid actions that could compromise the safety of Planmeca Group's clients or their patients. In order to guarantee the conformity of Planmeca Group products with applicable standards, the products shall not be modified by a distributor.

Quality management and certificates

Planmeca Group adheres to internationally recognized standards, including:

- ISO 9001:2015 – Quality Management Systems
- ISO 13485:2016 – Medical Devices Quality Management Systems
- ISO 14001:2015 – Environmental Management Systems
- CE Certification in accordance with Directive 93/42/EEC on Medical Devices

Human rights policy commitments relevant to end-users

We follow the ten principles of United Nations Global Compact and the guidelines of ILO. We expect our distributors and suppliers throughout our supply chain to comply with these principles related to human rights. Planmeca Group's Global Distributor and Supplier Code of Conduct states that we expect the same from all our business partners, including our end-users. According to Planmeca Group's Global Sanctions and Third-Party Due Diligence Policy, we conduct human right screening for our potential and current business relationships as a part of our third-party due diligence measures. If a business partner is deemed unacceptable, such business relationships must be rejected or terminated.

Further information

If you have any questions regarding this policy, you can always contact Planmeca Group's Compliance Department by email at compliance@planmeca.com.

In case you wish to report a case on the whistleblowing channel, you can access it here: <https://report.whistleb.com/en/planmeca>.

Changes to this policy

This Human Rights Policy is maintained by Planmeca Group's Compliance Department.

The mandatory reviewer of this policy is Planmeca Group's Head of Compliance and Corporate Responsibility.

The mandatory approver of the policy is Planmeca Group's Chief Financial Officer.

Version history

Initial version published on 27 May 2025.

References

EU Corporate Sustainability Due Diligence Directive 2024/1760

Corporate Sustainability Reporting Directive 2022/2464

The Norwegian Transparency Act ("Åpenhetsloven")

The German Supply Chain Due Diligence Act ("LkSG")

UK Modern Slavery Act

Dodd-Frank Wall Street Reform and Consumer Protection Act, Section 1502

EFRAG: ESRS Standards

Planmeca Group Sustainability Report 2023

Planmeca Group – Global Code of Conduct

Planmeca Group – Global Distributor and Supplier Code of Conduct

Planmeca Group – Global Anti-Corruption Policy

Planmeca Group – Global Sanctions and Third-Party Due Diligence Policy

Planmeca Group – Modern Slavery and Human Trafficking Statement

Planmeca Group – Conflict Minerals Policy Statement

UN Guiding Principles on Business and Human Rights

ILO Declaration on Fundamental Principles and Rights at Work

OECD Guidelines for Multinational Enterprises