

PLANMECA GROUP

SUSTAINABILITY REPORT 2024-2025

PLANMECA

KAVO

Planmed

Plandent
DIVISION

LM
feel the
difference

HeySmile

PLANMECA
tri-angle

OPUSDENTAL 

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ABOUT PLANMECA GROUP

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Message from CEO

For over 50 years, Planmeca Group has been on a mission to support dental and medical professionals in delivering exceptional care to their patients – in line with our slogan: Better care through innovation. Across our companies, innovation and cutting-edge technology are at the heart of everything we do.

The continuous growth of Planmeca Group over the past five decades has been driven by determination, innovation, and perseverance – and a touch of courage and fearlessness. Above all, it has required unwavering belief in better patient care and tirelessly working towards this goal with the global healthcare community.

As a leader in healthcare technology, we recognise our responsibility to improve health and wellbeing worldwide – and to lead by example in sustainability and corporate responsibility. Our approach is built on sustainable innovations, uncompromising quality and product safety, and ethical business practices. All our companies and employees are committed to doing business the right way.

While we continue to make our own operations more sustainable, we also strive to empower our customers to make informed, environmentally conscious choices. This report highlights the key areas of our sustainability efforts and offers valuable insights for dental and medical practices around the world to support their own sustainability goals.

We believe that transparency drives progress. By sharing our journey, we aim not only to improve our own processes – but to help our customers and partners become more sustainable, too.

Heikki Kyöstiä

*Founder, President and CEO
Planmeca Group*



Planmeca Group in brief

Planmeca Group specialises in cutting-edge healthcare technology, comprising several leading companies and representing renowned health tech brands. Privately owned and headquartered in Helsinki, Finland, Planmeca Group offers a portfolio of innovative high-quality products designed for improving the daily workflows of dental and medical professionals around the globe.

A full portfolio of health tech products and services

The product and service range of Planmeca Group companies covers a broad range of solutions for modern digital dentistry and medical diagnostics. The Group companies manufacture and supply state-of-the-art dental care equipment and instruments, medical and dental imaging devices and software, CAD/CAM solutions as well as mammography systems, and provide dental supplies and services. Over the years, the portfolio has been expanded through continuous and open-minded product development and by bold company acquisitions.

Made in Finland and in Germany

All Planmeca Group products are developed and manufactured under fair working conditions in state-of-the-art facilities using the latest technologies. Core products are designed, tested and manufactured by in-house teams in Finland and in Germany. These local teams include professionals from key areas of expertise, ranging from electronics and mechanics to software and industrial and UX design, all contributing to the continuing development of new product innovations.

Uncompromising quality

Safe, reliable, and high-quality products are Planmeca Group's top priority. The state-of-the-art, durable, and ergonomic products are designed to be long-lasting and improve the daily workflow of dental and medical professionals, resulting in a better quality of health care and a safer treatment environment. Each product undergoes strict quality control to ensure product safety.

Responsible employer

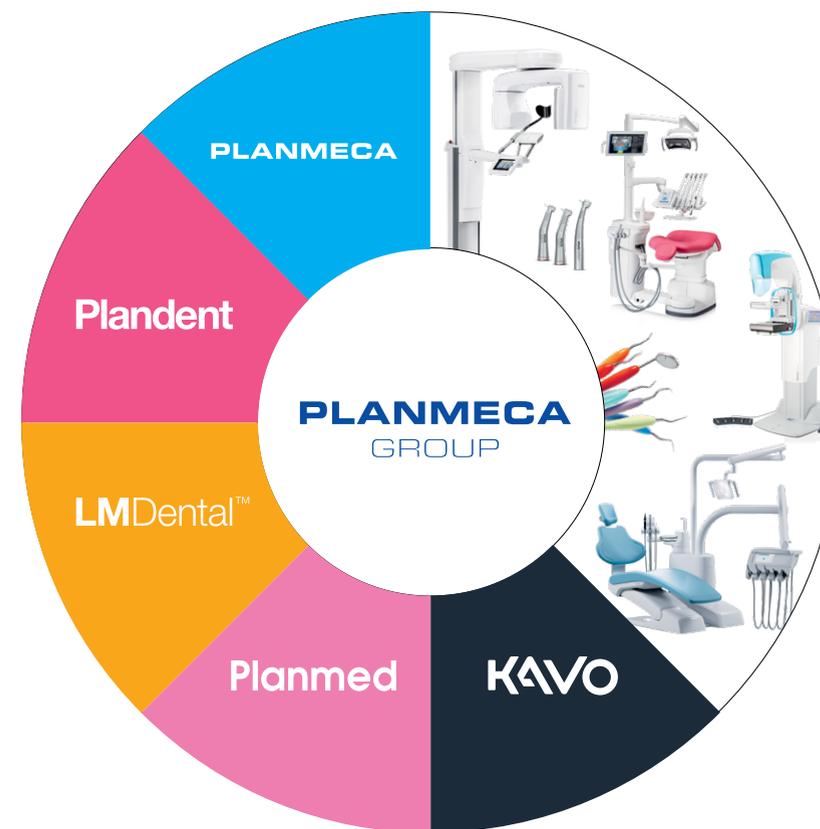
Our financially stable and profitable business contributes to the economy both globally and locally; especially in Finland and in Germany, where our main production facilities are located. Planmeca Group is among the largest employers and corporate taxpayers in the manufacturing sector – both in the Helsinki metropolitan area in Finland and in the towns of Biberach and Warthausen in Germany. In the Helsinki area alone, we employ over 900 people.

Global distributor and supply networks

Planmeca Group companies have never believed in geographical limits. Today, Planmeca Group has an active sales network of distributors in over 120 countries. The supply and distribution networks of Planmeca Group are worldwide, distributing economic value and supporting jobs globally. The operations also extend to the developing countries in Asia and Africa, improving their economy as well.

Innovations through collaboration

The solutions developed by Planmeca Group companies have a positive impact on public health. We focus on future-proof innovations by investing strongly in research and development. This includes collaborating regularly with dental clinics, healthcare institutions, universities, and dental schools in research projects to set new standards in our field. With the collaboration, we aim to develop innovative and scientifically proven solutions for dentistry.



Our key brands



PLANMECA

Planmeca is one of the world's leading manufacturers of dental equipment and software, internationally known for its pioneering technology, product development, and design. Its **Romexis**® software is the leading imaging software in the industry.



KAVO

KaVo Dental is a renowned manufacturer of high-quality dental instruments, treatment units, and laboratory equipment. With a strong global brand presence, the company has earned an outstanding reputation for its premium-quality dental products and services.



Planmed

Planmed develops, manufactures and markets advanced medical imaging solutions. The product portfolio includes devices and software for mammography and computed tomography, even including solutions for full-body 3D imaging.



Plandent DIVISION

Plandent Division is a chain of comprehensive dental supply houses operating in 13 European countries. Plandent provides dental practices and laboratories with dental equipment, instruments, materials and material management solutions, as well as installation and maintenance services.



LM-Dental develops and manufactures high-tech dental hand instruments and their tracking system as well as ultrasonic devices and orthodontic appliances.



HeySmile

HeySmile® is an orthodontic system provider offering a comprehensive, doctor-driven clear aligner solution. Its aligners and unique service concept are built on the HeySmile team's expertise in clear aligner therapy, developed in close collaboration with Planmeca.



PLANMECA tri:angle

Triangle Furniture Systems is a forerunner in dental practice cabinetry solutions and sterilisation centres, which take into consideration the demanding infection control requirements for the treatment environment.



Entteri

Entteri is a Finland-based information systems provider, offering AssisDent dental practice management software and a cloud hosting solution for the Planmeca Romexis® software.



OPUSDENTAL

Norway-based Opus Systemer AS develops comprehensive software solutions for the dental market, including Opus Dental, the most popular practice management solution in the Nordic countries.



DentalSuite

DentalSuite is a complete management solution for dental practices in Denmark..

Our business model

Planmecca Group offers a broad range of high-quality solutions for digital dentistry and medical diagnostics, distributed globally through a network of partners. Planmecca Group's business model covers the entire value chain from product development and raw material sourcing to after sales services. Of course, the value chain ends with the end-users: dental and medical professionals, as well as their patients.

Strategic management

Planmecca Group is a family-owned company governed by Board of Directors, which sets the overall business strategy and common objectives for the entire group. Each company within Planmecca Group has its own executive committee that aligns the company's own business goals with these strategic directions, while also addressing the needs and expectations of relevant stakeholders. Decisions are influenced by the requirements and feedback of end-users, market trends, regulatory changes, and long-term sustainability goals. Cross-functional collaboration ensures that commercial, technical, and environmental perspectives are considered throughout the decision-making process.

Product development

Planmecca Group's in-house R&D teams develop innovative, high-quality health technology solutions that support the daily workflows of dental and medical professionals and contribute to improving treatment outcomes. Quality, reliability and sustainability aspects are considered early in the product design phase, with careful attention to applicable medical device regulations, patient and user safety, material selection, resource efficiency, and manufacturing methods. The products are based on a modular platform, enabling future upgrades according to user needs and feedback.

Sourcing

Planmecca Group collaborates with carefully selected suppliers to source raw materials and components from responsible sources. Supplier selection is based on rigorous environmental, social, and quality standards, including financial, operational and environmental criteria. Suppliers are required to comply with Planmecca Group's *Global Distributor and Supplier Code of Conduct* and other policies, which outline core ethical and sustainability requirements, including human rights. Periodic risk reviews and audits are carried out regularly to ensure compliance with these policies and sustainability goals.

Production

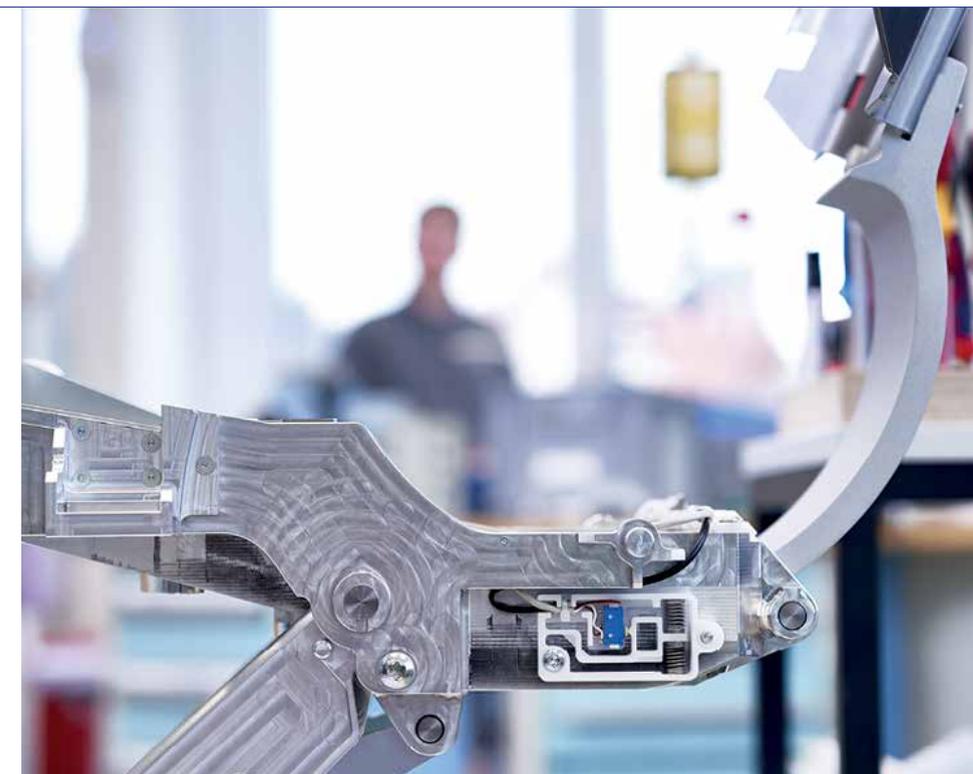
Planmecca Group's products are manufactured in specialised facilities located at Planmecca Group campuses in Finland and in Germany. All operations are carried out under fair working conditions and in full compliance with applicable local legislation and international regulations. The facilities are continuously upgraded, and employees receive regular training to maintain a safe working environment and ensure the high product quality. Each product undergoes strict quality control and is carefully tested before it leaves the factory.

Distribution and services

Planmecca Group products are distributed through a global network of distributors, who handle local sales, installations, training, and after sales support for end-users. In key markets, these distributors are supported by regional offices and local agencies. Distributors are required to comply with Planmecca Group's *Global Distributor and Supplier Code of Conduct* and other policies, which outline the core ethical and sustainability requirements.

End-users

Planmecca Group's high-quality solutions are used around the world by dental and medical professionals in private clinics, large group practices, dental chains, laboratories, hospitals, universities, and other educational institution, with patients being the ultimate beneficiaries of Planmecca Group's products and services. Through local distributors, users receive comprehensive support, training, and ongoing maintenance services to ensure optimal performance, reliability, and long lifespan of the products. User feedback plays a key role in shaping future innovations by Planmecca Group companies.



Key figures and highlights

Planmeca Group employs over 4,400 people globally and 1000 employees in Finland. We are one of the world's largest dental equipment manufacturers and dental suppliers, and the largest privately-owned company in our field. In financial year 2024–2025, the Planmeca Group companies achieved a combined turnover of EUR 1.2 billion.



FOCUS ON INNOVATION

Up to **10%** of annual turnover goes to R&D

Hundreds of global patents

Research collaboration with universities and institutions

In-house product design and development teams

A TRULY
GLOBAL
PLAYER

1.2
BILLION €
TURNOVER



CERTIFICATES

ISO 9001:2015 – Quality Management Systems

ISO 13485:2016 – Medical Devices -- Quality management systems

ISO 14001:2015 – Environmental Management Systems

CE Certificates according to Directive 93/42/EEC on Medical Devices

Certificates on medical devices in various countries

DISTRIBUTORS IN
120+
COUNTRIES

4,400+
EMPLOYEES

SUSTAINABILITY STRATEGY

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Our sustainability strategy

Planmeca Group's corporate social responsibility strategy has been determined considering the expectations of our stakeholders and the megatrends that shape our operating models. The sustainability work is divided into four key areas: health through innovation, contributing to surrounding society, professional and safe working environment, and respect for the environment.

Governance framework

The Board of Directors oversees Planmeca Group's sustainability strategy, setting the overall direction and ensuring alignment with long-term business goals. The implementation of this strategy is the responsibility of the executive committees within each Group company. All employees are expected to comply with the global sustainability policies and practices as part of their daily work.

At the heart of Planmeca Group's responsible operations lies the *Global Code of Conduct*. The policy ensures that every Planmeca Group employee in each operating country has the same understanding of the values and principles that guide the daily work.

Our operations are further guided by various other group-wide policies, including *Global Anti-Corruption Policy*, *Global Sanctions and Third-Party Due Diligence Policy*, *Global Conflict Minerals Policy Statement* and *Global Human Rights Policy*.

Planmeca Group's *Global Distributor and Supplier Code of Conduct* applies to our entire supply chain. We expect our partners to operate responsibly and in accordance with these guidelines.

We also provide a whistleblowing channel to enable our employees and stakeholders to bring any instances of unethical behaviour to our attention.

Committed to doing business the right way

At Planmeca Group, we believe in conducting our business the right way. All Planmeca Group companies and employees are committed to practising business with integrity, always in accordance with the letter and spirit of the applicable laws. We foster an open and low hierarchy culture that enables our employees to bring up any unethical practices and do the right thing.



We foster an ethical speak-up culture.



We promote a safe, inspiring and equal working environment.



We act in compliance with the mandatory requirements of applicable legislation.



We are committed to fair business.



We minimise our environmental impact.



We respect human rights.



We take responsibility for product safety.



We treat business information in confidence.



We contribute to surrounding society.

Megatrends shaping operating models

Our world is continuously evolving and being influenced by global megatrends. These megatrends, the ever-evolving global landscape and the shifting expectations of partners and customers are shaping Planmecca Group's business models. Considering and adapting to megatrends has become integral to our business, as they significantly impact our daily operations.



Demographic and social change

The population and middle class are growing fast, and people are living longer. This means growing demand for healthcare services, especially in emerging economies. Consequently, healthcare providers need to work more efficiently and utilise their resources to the fullest – with the help of modern technology of Planmecca Group companies.



Health and aesthetic values

Interest in predictive and preventive health care and wellbeing is increasing along with the aesthetic values. As the middle class is growing, people are spending more than ever before on their physical appearance – teeth included. Technological solutions that can streamline the everyday work of dental or medical professionals become must-haves to meet the demand



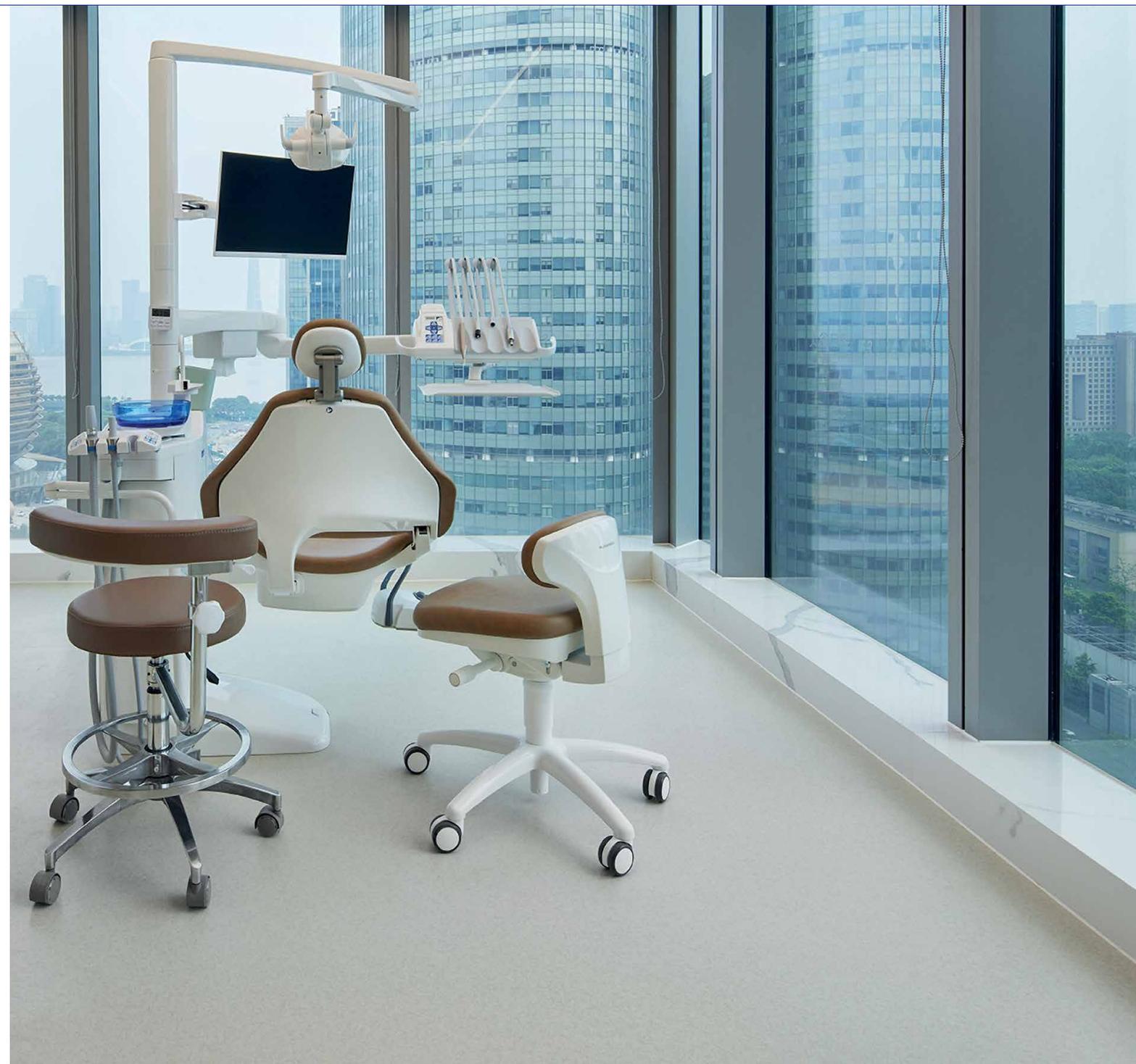
Technological breakthroughs

The digital revolution has no boundaries or borders. Dental and medical professionals are used to utilising smart features in their everyday life and expect the same from their working equipment as well. This means increasing demand for digital health technology solutions and new innovations.



Sustainability

The earth has a finite amount of natural resources. Climate change sets a new level of requirements for developing sustainable operations. Beyond environmental matters, social and governance aspects are also key to Planmecca Group's success.



Expectations of our stakeholders

Open dialogue with stakeholders is essential for Planmeca Group companies. This dialogue increases transparency and strengthens mutual understanding. Continuous interaction with stakeholders is also Planmeca Group's main approach to sustainability: the key areas of our sustainability work are determined by identifying the expectations and concerns of relevant stakeholders.

Customers and end-users

Planmeca Group serves a broad range of customers, including public healthcare providers, hospitals, private dental and medical practices and clinics, and over 300 dental schools worldwide. End-users include dental and medical professionals and patients, whose safety, patient experience, and access to care are directly influenced by the quality and usability of Planmeca Group's products and services.

Planmeca Group's end-users expect safe, high-quality, and sustainable products that enhance their daily workflows, contributing to improved healthcare quality and a safer clinical environment. End-users also regard close collaboration with healthcare institutions and research organisations as highly important.

Direct engagement with healthcare professionals and universities ensures that evolving user needs and professional standards are incorporated into innovation and service delivery of Planmeca Group. Feedback from end-users shapes long-term product strategies and supports the responsible use of Planmeca Group technology in healthcare.

Planmeca Group acknowledges that defects or misuse of its products may cause harm to patients or healthcare professionals. To manage these risks, Planmeca Group integrates safety and user protection into design, manufacturing and distribution processes across all Group companies. Planmeca Group also monitors warranty claims, product malfunctions and customer feedback through its quality function.

Distributors and suppliers

Planmeca Group is a trusted partner, collaborating with a worldwide network of hundreds of distribution companies and suppliers. Other value chain partners include logistics providers, IT and service companies, and software development partners.

Distributors expect Planmeca Group companies to innovate sustainable and long-lasting solutions to improve dental and health care of their customers. Value chain partners also expect Planmeca Group to support its partners in achieving their

sustainability targets. Partners themselves are expected to comply with Planmeca Group's *Global Distributor and Supplier Code of Conduct*, which supports them in achieving their own sustainability goals.

Employees

Planmeca Group employs over 4,400 people globally, including employees working in manufacturing, R&D, and office functions, as well as young professionals participating in summer jobs, internships, vocational training programmes, and thesis opportunities. Ensuring the wellbeing, development, and safety of this group is essential for the long-term continuity and attractiveness of Planmeca Group's operations.

Planmeca Group employees expect a safe, sustainable, and healthy work environment that enables them to perform their duties professionally and securely. Key expectations of the Group's own workforce also include commitment to continuous learning and development, and the promotion of equal opportunities across the organisation.

Planmeca Group is committed to promoting the physical and mental wellbeing of its employees as part of its broader responsibility towards healthcare. The Group's HR strategy supports employee engagement, motivation, continuous development, and equal opportunities, while fostering a culture of collaboration and innovation. The company complies with applicable labour legislation and collective agreements and promotes long-term employment relationships. Occupational safety is supported through ISO-certified systems and internal safety policies.

Employee engagement is regularly monitored through personnel surveys. Employee feedback is gathered through formal co-operation procedures and internal channels. To foster a speak-up culture, Planmeca Group operates an anonymous whistleblowing system that allows employees to report suspected violations confidentially and without risk of retaliation. This supports transparency and proactive management of workforce-related risks.



Applying to all employees across all operating countries, Planmeca Group's *Global Code of Conduct* outlines the Group's core principles on ethical conduct, safe and fair working conditions, equality, and the prohibition of forced labour or harassment. Respect for human rights is embedded in internal policies and procedures and aligned with international standards. Supervisors have a specific duty to ensure these principles are understood and implemented in daily work.

Collaboration partners

Planmeca Group companies collaborate closely with research institutions and universities in product development, education, and innovation activities. As a result, many innovations have been born from research collaboration with leading universities.

Collaboration partners expect Planmeca Group to actively engage with dental and medical professionals, fostering opportunities for knowledge sharing and the adoption of new technologies. They also expect Planmeca Group to develop sustainable, long-lasting solutions to improve dental and healthcare services and support its partners in achieving their sustainability targets.

Workers in the value chain

Workers employed by suppliers and distributors are considered key stakeholders from the perspective of human rights due diligence and responsible business conduct. The working conditions and rights of workers in the value chain are addressed through third-party due diligence procedures and governed by Planmeca Group's *Global Distributor and Supplier Code of Conduct*. It sets clear expectations for ethical labour practices and requires suppliers and distributors to prohibit forced and child labour, respect freedom of association, provide safe working conditions, and comply with local laws and collective agreements. The policy is aligned with the *UN Guiding Principles on Business and Human Rights*, the ILO core conventions, and the UN Global Compact, and is contractually binding.

Planmeca Group addresses material human rights risks across its supply and distribution networks through its *Global Human Rights Policy*. The policy outlines how the Group addresses the potential for adverse impacts on upstream value chain workers, particularly in regions with weak labour protections. Identified risks include forced or child labour, unsafe working conditions, and lack of respect for indigenous rights in the supply chain. These considerations are integrated into Planmeca Group's approach to risk management, business partner selection, and contractual requirements.

Owners

Planmeca Group is a family-owned company, with ownership held by members of the founding family. As a family-owned company, Planmeca Group emphasises agility and high quality. Its owners expect profitable business operations while contributing to broader societal wellbeing.

The owners expect the Group to conduct its business with integrity, oppose corruption, and comply with all applicable local laws and international regulations. Ensuring a sustainable long-term future for Planmeca Group is of paramount importance to its owners.

Society

Planmeca Group contributes to surrounding society as a major taxpayer and employer, as well as through enhancing youth employment through internships, vocational training programmes, and thesis cooperation. In addition, Planmeca Group engages in dialogue with employee representatives and trade unions concerning employee rights, working conditions, and collective representation. In Finland, such interaction is also guided by legal requirements for co-operation between employers and employees.

Planmeca Group also collaborates with civil society and community stakeholders through donations and social responsibility initiatives that promote equality and wellbeing in society. These stakeholders include non-governmental organisations, such as Crisis Management Initiative CMI – Martti Ahtisaari Peace Foundation, Tukikummit ry, the Finnish Red Cross, Save the Children, the Finnish Association of People with Physical Disabilities, as well as other disability rights associations.

Society at large expects Planmeca Group to conduct its business with integrity, oppose corruption, and comply with all applicable local laws and international regulations. All employees of Planmeca Group must adhere to Planmeca Group's *Global Code of Conduct*, which outlines the Group's core principles on ethical conduct, safe and fair working conditions, equality, and the prohibition of forced labour or harassment.



Sustainability in our supply chain

Planmeca Group is committed to ethical business and expects the same from its suppliers and partners. Sustainable practices are promoted across the entire supply chain, which consists of carefully selected suppliers and partners. The supplier auditing process complies with the latest applicable requirements, such as the EU Corporate Sustainability Reporting Directive (CSRD), upcoming EU Corporate Sustainability Due Diligence Directive (CSDDD), German Supply Chain Due Diligence Act (LkSG) as well as the Norwegian Transparency Act.



Material sourcing

Planmeca Group's main products are primarily composed of aluminium as their main material, complemented by steel and plastic parts as well as electrical and mechanical components, such as circuits, harnesses, motors and valves. We are committed to ensuring that we use carefully selected and high-quality raw materials and components from responsible sources and have also implemented a *Conflict Mineral Policy Statement*. Our suppliers have been chosen carefully with safety and environmental awareness in mind. We expect them to comply with the principles of UN Global Compact and the guidelines of ILO, outlined in Planmeca Group's *Global Distributor and Supplier Code of Conduct*.



Product development

Our strong commitment to R&D, close collaboration with healthcare professionals and universities as well as customer-oriented product design compose the core of our production development. Our products are designed in a way they can be upgraded with new features long into the future instead of replacing them. We also pay special attention to material selection, product design and technical details to ensure a safe treatment environment. We consider the product carbon footprint in our product development and have conducted life cycle assessments for Planmeca's and LM-Dental's main product categories to deepen our understanding of where we can reduce emissions in the most effective manner. Our product development teams also take sustainable waste disposal and recycling of used products into account.



Production

Ensuring the high quality and safety of Planmeca Group's products is particularly important for us. All our products are developed with strict quality control standards and tested before they leave the factory. The main production facilities are located in campuses in Finland and in Germany, operating in compliance with the strict local legislation and international regulation applicable to us. We also consider the environment in our production procedures and pay attention to the use of renewable energy, recycling and circular economy, as well as the reduction of water consumption. We also ensure our employees have a safe and healthy working environment and fair working conditions.



Logistics

The transportation of products and materials account for major part of the environmental impacts in our supply chain and in our distribution business. This is why we take sustainability into account in our packaging and transportation processes. We have minimised the footprint of our product packages, which allows transport optimisation by fitting more products in one container and refrains from using excessive packaging materials. We use renewable packaging materials, such as wood and cardboard, and prefer joint transports by sea, rail and road over air freight.



Distributors and customers

We are dedicated to better patient care through ground-breaking solutions that improve the daily workflow of dental and medical professionals around the world. We expect our distributors to comply with the principles of UN Global Compact and the guidelines of ILO, outlined in Planmeca Group's *Global Distributor and Supplier Code of Conduct*. We value close collaboration with healthcare professionals and customers, which we consider essential for developing solutions that support their daily work.



Key areas of our sustainability work

Sustainability and corporate social responsibility are at the core of Planmeca Group's operations. We want to make a difference and firmly believe sustainable operations bring value to all our stakeholders. We have identified four key areas for our sustainability strategy and determined ambitious short-term and long-term sustainability targets for our sustainability work.



Health through innovation

Our aim is to design and manufacture safe and high-quality products to improve the daily workflow of dental professionals. We focus on innovations through collaboration to ensure long-lasting, sustainable solutions. Customer satisfaction is an important factor for us.



Contributing to surrounding society

Our financial stability makes us a reliable partner and guarantees our business. We are among the largest employers in the manufacturing sector – both in the Helsinki metropolitan area in Finland and in the towns of Biberach and Warthausen in Germany. Contributing to scientific research and different charitable purposes are important for us.



Professional and safe working environment

Diversity and equality of our personnel are highly important for us. We ensure a safe and healthy working environment and contribute to the wellbeing of our employees. We also make sure that our employees have opportunities for personal development.



Respect for the environment

We consider the environment in our production procedures and supply chain. Circular economy and sustainable water use are important for us. Our aim is to reduce climate emissions with sustainable and resource-efficient production.



Our sustainability actions 2024–2025

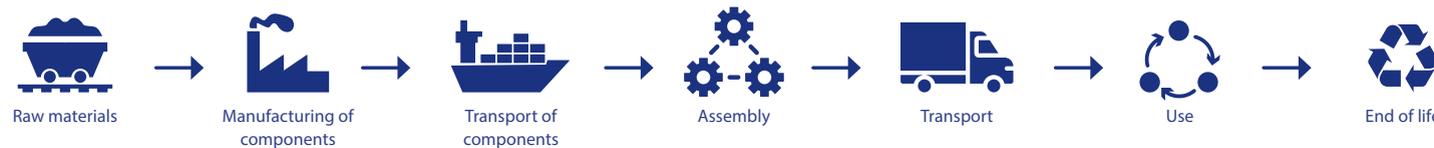
We continuously take actions to make our operations even more sustainable – considering environmental, social and governance aspects. While much of our sustainability work remains behind the scenes, there are numerous visible examples of recent strategic investments and concrete actions that underline our commitment to sustainability. During the financial year 2024–2025, we continued our sustainability work by conducting life cycle assessments for our key products and by establishing processes for CSRD-compliant sustainability reporting, and took smaller and larger steps of concrete sustainability actions.

Life cycle assessments on key products

Designing environmentally friendly and resource-efficient products and services requires the collection and analysis of sufficient sustainability data to identify where action is needed and which measures will have the greatest impact. That is why Planmeca, Plandent Denmark, and LM-Dental initiated a process to assess the environmental impact of their products using Life Cycle Assessment (LCA) methodology.

LCA is a comprehensive method for evaluating the potential environmental impacts of products and services throughout their entire life cycle – from cradle (raw material production) to grave (product disposal). The results of the assessment help identify the most critical and environmentally impactful stages in each product’s life cycle. Based on these findings, various actions can be initiated to reduce the environmental footprint of the product.

A full life cycle assessment includes input data from all stages from cradle to grave (see figure). However, companies often report only the impacts from cradle to gate, as collecting data is simpler and uncertainties related to usage assumptions can be avoided. Planmeca Group’s life cycle assessments go beyond this: the evaluation also includes the product’s use throughout its entire life cycle and its end-of-life phase.



Cradle to gate
Cradle to grave

Planmeca Group's sustainability engineers have conducted the first assessments for **Planmeca Viso® G7** imaging unit, **Planmeca Compact™ i5** dental unit and a Gracey curette by LM-Dental. The life cycle assessments were carried out in accordance with ISO 14040 and 14044 standards and have been verified by a third party.

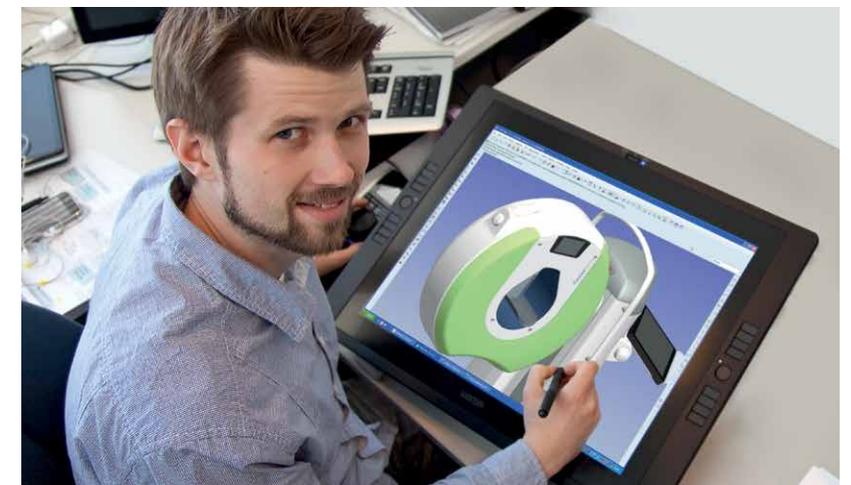
The assessment process involved collecting detailed information about the products’ manufacturing processes, materials used, and how they are used throughout their life cycle. Background data for the modelling was collected from the Ecoinvent database, the most widely used life cycle assessment database globally. Assumptions about the impacts related to product use were based on interviews with end-users and service technicians.

Life cycle assessments provide us with a comprehensive view of the environmental impacts of our products for further product development. They also enable us to offer Planmeca Group customers concrete recommendations for sustainable product use.

Insights into circular economy principles

Moving into a circular business model requires major changes throughout the value chain. Designing a circular product involves much more than choosing recyclable materials; it also entails designing the product’s life cycle.

Planmeca and Planmed participated in the Nordic Circular Design Programme (NCDP) to prepare for circular business models and the upcoming *EU Ecodesign for Sustainable Products Regulation (ESPR)*, aligning product development with circular economy principles. Through NCDP, the next key steps for advancing circular economy in the short term were identified. Planmeca and Planmed also outlined our long-term actions required for implementing a circular business model.



Other recent sustainability actions

- New machining centre and modernised painting line at Planmeca Group's Helsinki campus was installed to enable increasing production capacity and automation.
- Newly installed ultrasonic sieve for handling paint powder at Helsinki campus has facilitated its recycling and reduced powder usage.
- In celebration of the 100th anniversary of Finnish Dental Association, Planmeca Oy and Plandent Division made a joint donation of €100,000, which will be directed towards improving and educating dental professionals on ergonomics and occupational wellbeing.
- Recycling rate increased to 80% at Planmeca Group's Helsinki campus.
- Waste sorting system at Planmeca Group's Helsinki campus was improved to make correct separation of waste more easier.
- Production facilities in Finland and in Germany run on 100% emission-free electricity.
- Planmeca's long-term collaboration with Finnish non-profit organisation Rinnekodit continued, offering meaningful part-time jobs for people in challenging job market positions in exchange for appropriate compensation.
- Yearly donations made to the Finnish Association of People with Physical Disabilities as well as Zero to Hero Foundation, which aims to improve the quality of education of underprivileged children in the countryside of Thailand according to Finnish education concept.
- Planmeca customers encouraged to return designated used products with an exchange parts programme to enable the reuse of product parts, such as tube heads, circuit boards and displays.
- Tax benefit for bicycle leasing offered for employees working in Finland and Germany to boost wellbeing and provide an eco-friendly way to move around.



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ESRS content index

Planmeca Group has taken a proactive approach to sustainability reporting and endeavours to align its reporting with the *EU Corporate Sustainability Reporting Directive (CSRD)* prior to its application to Planmeca Group. The relevant obligations for the reporting, along with the applicable *European Sustainability Reporting Standards (ESRS)*, have been determined through a double materiality assessment (DMA) process, as mandated by the CSRD. While aiming for full compliance, this sustainability statement is not yet fully compliant with the CSRD.

The following content table lists the ESRS disclosure requirements and topical standards that are material to Planmeca Group according to the DMA. The disclosure requirements in the topical standards E2, E3, E4 and S3 have been omitted as these are below the set materiality thresholds.

The table can be used to navigate information related to a specific disclosure requirement in this statement.

ESRS 2 – General disclosures

Disclosure requirement		Section
BP-1	General basis for preparation of the sustainability statement	ESRS 2: Basis for preparation
BP-2	Disclosures in relation to specific circumstances	ESRS 2: Basis for preparation
GOV-1	The role of the administrative, management and supervisory bodies	ESRS 2: Governance
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	ESRS 2: Governance ESRS 2: Material impacts, risk and opportunities and their interaction with strategy and business model
GOV-3	Integration of sustainability-related performance in incentive schemes	ESRS 2: Governance
GOV-4	Statement on due diligence	ESRS 2: Governance
GOV-5	Risk management and internal controls over sustainability reporting	ESRS 2: Governance
SBM-1	Strategy, business model and value chain	ESRS 2: Business model and strategy
SBM-2	Interests and views of stakeholders	ESRS 2: Business model and strategy
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2: Business model and strategy ESRS 2: Material impacts, risk and opportunities and their interaction with strategy and business model
IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	ESRS 2: Business model and strategy ESRS 2: Material impacts, risk and opportunities and their interaction with strategy and business model
IRO-2	Disclosure Requirements in ESRS covered by the undertaking's sustainability statement	ESRS content index ESRS 2: Material impacts, risk and opportunities and their interaction with strategy and business model Datapoints that derive from other EU legislation

ESRS E1 – Climate change

Disclosure requirement		Section
E1-1	Transition plan for climate change mitigation	ESRS E1: Approach and policies
E1-2	Policies related to climate change mitigation and adaptation	ESRS E1: Approach and policies
E1-3	Actions and resources in relation to climate change policies	ESRS E1: Action plan
E1-5	Energy consumption and mix	ESRS E5: Energy consumption and mix
E1-6	Gross Scopes 1, 2, 3 and Total GHG emissions	ESRS E1: Greenhouse gas emissions
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1: Greenhouse gas emissions
E1-8	Internal carbon pricing	ESRS E1: Internal carbon pricing

ESRS E5 – Resource use and circular economy

Disclosure requirement		Section
E5-1	Policies related to resource use and circular economy	ESRS E5: Approach and policies
E5-2	Actions and resources related to resource use and circular economy	ESRS E5: Action plan
E5-3	Targets related to resource use and circular economy	ESRS E5: Targets
E5-4	Resource inflows	ESRS E5: Resource inflows
E5-5	Resource outflows	ESRS E5: Resource outflows

S1 – Own workforce

Disclosure requirement		Section
ESRS 2, SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS 2: Material impacts, risk and opportunities and their interaction with strategy and business model
S1-1	Policies related to own workforce	ESRS S1: Approach and policies
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	ESRS S1: Engaging with employees
S1-3	Processes to remediate negative impacts and channels for own workforce to raise concerns	ESRS S1: Remediation
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	ESRS S1: Action plan
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESES S1: Targets
S1-6	Characteristics of the undertaking's employees	ESRS S1: Characteristics of Planmecca Group employees
S1-8	Collective bargaining coverage and social dialogue	ESRS S1: Collective bargaining and social dialogue
S1-9	Diversity metrics	ESRS S1: Diversity
S1-10	Adequate wages	ESRS S1: Adequate wages
S1-12	Persons with disabilities	ESRS S1: Persons with disabilities
S1-14	Health and safety metrics	ESRS S1: Health and safety
S1-16	Remuneration metrics (pay gap and total remuneration)	ESRS S1: Compensation (pay gap and total remuneration)
S1-17	Incidents, complaints and severe human rights impacts	ESRS S1: Incidents, complaints and severe human rights impacts

S2 – Workers in the value chain

Disclosure requirement		Section
S2-1	Policies related to value chain workers	ESRS S2: Approach and policies
S2-2	Processes for engaging with value chain workers about impacts	ESRS S2: Engaging with value chain workers
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	ESRS S2: Remediation
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	ESRS S2: Action plan
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S2: Targets

S4 – Consumers and end-users

Disclosure requirement		Section
S4-1	Policies related to consumers and end-users	ESRS S4: Approach and policies
S4-2	Processes for engaging with consumers and end-users about impacts	ESRS S4: Engaging with consumers and end-users
S4-3	Processes to remediate negative impacts and channels for consumers and end-users to raise concerns	ESRS S4: Remediation
S4-4	Taking action on material impacts on consumers and end-users, and approaches to managing material risks and pursuing material opportunities related to consumers and end-users, and effectiveness of those actions	ESRS S4: Action plan
S4-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S4: Targets

G1 – Business conduct

Disclosure requirement		Section
G1-1	Business conduct policies and corporate culture	ESRS G1: Business conduct policies and corporate culture
G1-2	Management of relationships with suppliers	ESRS G1: Relationships with suppliers
G1-3	Prevention and detection of corruption and bribery	ESRS G1: Prevention and detection of corruption and bribery
G1-4	Incidents of corruption or bribery	ESRS G1: Prevention and detection of corruption and bribery
G1-5	Political influence and lobbying activities	ESRS G1: Political influence and lobbying
G1-6	Payment practices	ESRS G1: Payment practices

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ESRS 2 – General disclosures

Basis for preparation

Reporting period

The reporting period of this Sustainability Statement is aligned with the financial year of Planmeca Group, covering the period from 1 February 2024 to 31 January 2025. The Annual Report of Planmeca Group also covers the same period.

Framework and data disclosure

The Sustainability Statement of Planmeca Group aims to comply with the *EU Corporate Sustainability Reporting Directive (CSRD)* and has been prepared in accordance with the applicable *European Sustainability Reporting Standards (ESRS)*. Planmeca Group has not deviated from the ESRS definition of medium- or long-term time horizon. This statement also does not include information stemming from other legislation.

All data points included in this report have been determined through a double materiality assessment (DMA) process, as mandated by the CSRD. All disclosure requirements included in the Sustainability Statement can be found in [the ESRS content index](#).

Planmeca Group aims to adhere to European standards established within the European standardisation system. Certifications relevant to quality and environmental management systems, as well as medical device compliance – including ISO 9001:2015 (Quality Management Systems), ISO 13485:2016 (Medical Devices – Quality Management Systems), and ISO 14001:2015 (Environmental Management Systems) – apply to specific companies within the Planmeca Group, including Planmeca Oy, Planmed Oy, Plandent Oy and KaVo Dental GmbH.

Consolidation

The Sustainability Statement of Planmeca Group has been prepared on a consolidated basis, in accordance with the same principles used for the financial statements of Planmeca Group. Compiled at the Group level, this Sustainability Statement covers Planmeca Oy, the parent company, and all subsidiaries included in the consolidated financial statements, whether held directly or indirectly.

The scope of reporting includes Planmeca Group's own operations as well as relevant upstream and downstream parts within its value chain, to the extent that they are connected to the identified material impacts, risks and opportunities of Planmeca Group. Planmeca Group has not used the option to omit information related to intellectual property, know-how, or the results of innovation.

Planmeca Group is not yet legally required to report according to the CSRD, and the Sustainability Statement has not been audited or verified by external parties. Therefore, all reported datapoints are subject to a level of uncertainty. Some quantitative metrics and monetary amounts are also still missing from the statement at this point.

Disclosures incorporated by reference

The following ESRS disclosure requirements have been incorporated in this Sustainability Statement by reference:

- ESRS 2 GOV 4: Mapping of information related to the due diligence process is disclosed in the relevant sections of this statement.
- ESRS 2 IRO-2: List of ESRS Disclosure Requirements that have been fulfilled in the preparation of this statement.
- ESRS 2 IRO-2: List of datapoints that derive from other EU legislation and their location in this statement.

Use of phase-in provisions

Planmeca Group makes use of the phase-in provisions under ESRS 1 in its first year of reporting and does not present comparative information from prior years. The following table sets out the phase-in provisions applied by Planmeca Group in its first ESRS reporting year.

ESRS	Disclosure requirement	Full name of the disclosure requirement	Phase-in
ESRS 2	SBM-1	Strategy, business model and value chain	Planmeca Group does not disclose information in accordance with ESRS 2 SBM-1 paragraph 40 (b) and (c), as the EU has not yet defined ESRS sectors.
ESRS 2	SBM-3 48. e)	Material impacts, risks and opportunities and their interaction with strategy and business model	Only qualitative information will be disclosed during the first three years of preparing the sustainability statement.
ESRS E1	E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Only qualitative information will be disclosed during the first three years of preparing the sustainability statement.
ESRS E5	E5-6	Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Only qualitative information will be disclosed during the first three years of preparing the sustainability statement.
ESRS S1	S1-7	Characteristics of non-employee workers in the undertaking's own workforce	Planmeca Group omits all datapoints under this disclosure requirement in its first year of preparing the sustainability statement.
ESRS S1	S1-8	Collective bargaining coverage and social dialogue	Planmeca Group does not apply this disclosure requirement to its own employees working outside the EEA in its first year of preparing the sustainability statement.
ESRS S1	S1-11	Social protection	Planmeca Group omits the information specified in ESRS S1-11 in its first year of preparing the sustainability statement.
ESRS S1	S1-13	Training and skills development	Planmeca Group omits the information specified in ESRS S1-13 in its first year of preparing the sustainability statement.
ESRS S1	S1-14	Health and safety	Planmeca Group omits the datapoints on work-related ill-health, as well as the number of days lost due to injuries, accidents, fatalities, and occupational diseases, in its first year of preparing the sustainability statement.
ESRS S1	S1-14	Health and safety	Planmeca Group does not report on non-employee workers in its first year of preparing the sustainability statement.
ESRS S1	S1-15	Work-life balance	Planmeca Group omits the information specified in ESRS S1-15 in its first year of preparing the sustainability statement.

Governance

Planmeca Oy is a privately owned Finnish company and the parent company of Planmeca Group. Its roles and responsibilities are defined in accordance with Finnish legislation. Planmeca Group consists of Planmeca Oy and its subsidiaries, which are either directly or indirectly owned by Planmeca Oy.

The governance of Planmeca Oy, the parent company of Planmeca Group, is structured between two main bodies: the Board of Directors, which serves as the administrative governing body, and the Executive Management Team, which is responsible for operational management. On sustainability matters, the Executive Management Team is supported by a dedicated Sustainability Working Group.

The Board of Directors consists of four executive members, all belonging to the founding family. With extensive and diverse expertise in dental and medical solutions, the Board combines over 50 years of experience in developing and commercialising healthcare technologies. The Board members have a strong track record of managing health technology companies and leading innovative product development, particularly in digital and CBCT imaging and software, as well as their distribution.

The Board has strong experience in international business and export strategy, with operations spanning over 120 countries and a significant share of revenue generated from exports. Its strengths include building and managing global distribution networks, overseeing global product marketing, and in-depth knowledge of global B2B sales and customer relationship management. Board members are experienced in developing and maintaining long-term partnerships with customers and distributors, with a strong focus on customer needs. The Board also has longstanding experience in managing a family-owned business, including strategic planning, succession management, and ensuring business continuity across generations.

The Board of Directors recognises the strategic importance of sustainability for Planmeca Group and considers material environmental and social impacts, risks and opportunities in decision-making. Its competence in this area is supported by internal and external expertise, including guidance from the compliance and corporate responsibility department.

Planmeca Group is led by an Executive Management Team, which is responsible for the operational implementation of the Group's business strategy and overseeing day-to-day operations. The management team comprises 12 executive members, with no employee representatives.

The Executive Management Team brings together a wide range of expertise that supports the Group's innovation-driven strategy, global operations, and commitment

to sustainable business practices. The management team members have extensive experience in strategic business leadership and international sales, combined with strong expertise in technology and product development.

Each team member is responsible for leading key business areas, including advanced imaging solutions, dental unit innovations, software and digital applications, and global customer operations. The team also includes senior professionals with in-depth knowledge in engineering, finance, legal and compliance matters, human resources, and global marketing. Together, their combined experience enables Planmeca Group to operate effectively in complex international markets while upholding high standards of quality, data integrity, and customer-focused innovation.

Planmeca Group also has a Sustainability Working Group that functions as a supervisory body overseeing sustainability-related impacts, risks and opportunities. The Sustainability Working Group supports sustainability management with expertise across key areas. The Head of Compliance and Corporate Responsibility, with background in regulatory compliance and corporate responsibility standards, ensures alignment with sustainability requirements across all sectors and geographic markets where Planmeca Group operates.

Governance of sustainability matters

The responsibilities of the Board of Directors, the Executive Management Team, and the Sustainability Working Group for managing material impacts, risks and opportunities are embedded in Planmeca Group's Sustainability Governance and Management System. The system serves as the guiding policy for defining the roles and responsibilities of Planmeca Group's administrative, management and supervisory bodies.

Planmeca Group's administrative, management, and supervisory bodies are regularly trained on proper governance and control of sustainability matters. Neither incentive schemes nor remuneration policies linked to sustainability matters are offered to the members of the administrative, management and supervisory bodies.

The Board and Executive Management Team members have developed strategic reporting capabilities, risk management, and supervisory mechanisms for sustainability matters in accordance with the *EU Corporate Sustainability Reporting Directive*. Additionally, they have set targets and identified strengths and potential development areas in managing sustainability matters material to Planmeca Group.



Board of Directors

The Board of Directors is responsible for the strategic oversight and supervision of Planmeca Group's sustainability matters, overseeing material impacts, risks and opportunities of Planmeca Group operations. The Board also approves the sustainability strategy and related objectives, and monitors the management of material impacts, risks, and opportunities. It defines the Group's transition and action plans related to sustainability and is responsible for the practical implementation of sustainability-related measures and practices at business level.

Executive Management Team

The Executive Management Team regularly reviews the governance of material sustainability-related impacts, risks, and opportunities as part of the Group's operational management in its meetings. Its authority is based on the powers delegated by the Chief Executive Officer, and it is responsible for managing and developing the company's operations in line with the strategy and objectives set by the Board of Directors. The Executive Management Team also regularly reports to the Board of Directors on the implementation and progress of the strategy and sustainability targets set by the Board, at least once a year.

Sustainability Working Group

The Sustainability Working Group functions as a supervisory body within Planmecca Group's Sustainability Governance and Management System. The working group monitors, manages, and oversees the material impacts, risks, and opportunities arising from and affecting Planmecca Group's operations. Its role is to ensure the continuous development of the Group's sustainability efforts and to assess and further develop the sustainability strategy. The working group is also responsible for collecting and reporting sustainability-related data, coordinating sustainability cooperation between different business units, and supporting the achievement of sustainability targets.

Monitoring responsibilities are distributed within the Sustainability Working Group to ensure all material sustainability matters are addressed in a practical and business-specific manner across the organisation. Specific control measures and procedures used for managing impacts, risks and opportunities include processes for product-related matters defined in the Quality Management System, regular management reviews, and an Enterprise Risk Management (ERM) process. These measures are integrated into Planmecca Group's internal operations to ensure effective alignment between sustainability governance and overall business management.

The Head of Compliance and Corporate Responsibility regularly reports to the Executive Management Team on the monitoring of sustainability impacts, risks, and opportunities, as well as on the progress of sustainability reporting. In turn, the Executive Management Team reviews sustainability policies, actions, metrics, and targets prepared by the Sustainability Working Group and presents the results to the Board of Directors for approval.

Disclosure of sustainability information

During the reporting year, the Sustainability Working Group assessed the development of impacts, risks, and opportunities, which were identified as material for Planmecca Group, and planned policies, actions, targets, and metrics for their governance. As part of the due diligence process, the Sustainability Working Group also evaluated the effectiveness of policies, actions, metrics, and targets related to the material sustainable matters. These findings were reported to the Executive Management Team.

The Executive Management Team received updates from the Sustainability Working Group on the development of material sustainability matters, the implementation and effectiveness of the due diligence process, and subsequently reported these to Planmecca Group's Board of Directors for approval.

The sustainability matters, which were identified as material to Planmecca Group, were integrated into the Group's strategic planning, risk management processes, and business decision-making. During the reporting year, Planmecca Group's administrative, management, and supervisory bodies reviewed impacts, risks, and opportunities related to the following sustainability themes as part of their strategy and risk management processes:

- Climate change
- Energy
- Resource use and circular economy
- Own workforce
- Workers in the value chain
- Consumers and end-users
- Business conduct

Statement on due diligence

For a table outlining the due diligence process of this Sustainability Statement, please refer to [Appendix 1 on page 67 of this Sustainability Report 2024–2025](#).

Risk management and internal controls over sustainability reporting

Planmecca Group's risk management and internal control processes apply across all business operations and organisational units. The Board of Directors holds overall responsibility for risk management, while the Executive Management Team is responsible for organising and implementing operational risk management and compliance.

Planmecca Group's risk management framework covers all material risk categories and business areas, including those related to sustainability. It also covers the sustainability reporting process, with controls in place to ensure the reliability, completeness, and accuracy of the reported sustainability information.

Internal control measures are applied to data collection, validation, and consolidation, and they are aligned with Planmecca Group's broader governance and quality management systems. The Head of Compliance and Corporate Responsibility is responsible for coordinating the sustainability reporting process and related internal controls. Planmecca Group's Sustainability Working Group supports the implementation of reporting procedures and helps identify and mitigate associated risks.

In sustainability reporting risk assessment, Planmecca Group utilises the risk management process framework of the Federation of European Risk Management

Associations (FERMA), through which sustainability reporting risk management has been integrated as part of the management, strategy, and decision-making of Planmecca Group.

The FERMA model is applied in the sustainability reporting process as follows:

- **Understanding the context:** description of Planmecca Group's external and internal operating environment.
- **Risk identification:** mapping sustainability-related risks, impacts, and opportunities.
- **Risk analysis and assessment:** analysis of identified risks, impacts, opportunities, and their probabilities.
- **Risk treatment:** decision on measures to manage impacts, risks, and opportunities.
- **Monitoring and reporting:** measuring and monitoring the effectiveness of risk management.
- **Communication and consultation:** ensuring continuous communication about sustainability-related risk management within the organisation and with other stakeholders.

The material impacts, risks, and opportunities have been identified in the DMA process. Their risk management related to sustainability reporting is ensured through Planmecca Group's ERM process.

The following reporting-related risks were identified for the first DMA-based sustainability reporting process:

- Inaccuracy of reported information
- Challenges in obtaining and collecting reportable data from the company's value chain
- Regulatory changes in CSRD-reporting obligations and schedules.

Planmecca Group has sought to mitigate these identified risks through the ERM process, which precisely defines the roles and responsibilities of each stakeholder. Planmecca Group has also utilised external advisors to ensure adequate knowledge of the reporting scope, application, and framework. Planmecca Group has also established internal controls to ensure the accuracy and quality of required sustainability reporting documentation.

Planmecca Group's risk management system is supported by the ERM process and external certifications, including ISO 13485, ISO 14001, ISO 9001. Through these processes and certifications, risks related to material sustainability impacts, risks, and opportunities are systematically managed and monitored in the ESRS E1, E5, S1, S2, S4, and G1 standard areas. The certifications verify the Group's consistent procedures

in managing risks related to the environment, product safety and quality, supply chain, personnel, and governance practices. They also support the continuous maintenance of compliance.

Planmeca Group's Board of Directors and Executive Management Team receive information on the findings of sustainability reporting-related risk assessments and internal control processes from the Sustainability Working Group once a year.

Business model and strategy

Planmeca Group's business model is based on the development, production and global distribution of advanced healthcare technology solutions. The Group creates value through a vertically integrated ecosystem that combines hardware, software, services, and digital tools designed primarily for dental and medical professionals. Its products are marketed under several well-known brands and distributed in over 120 countries through an international network of subsidiaries and distributors.

The key products and services of Planmeca Group include the following business lines:

- Dental units and chairs
- Dental and medical imaging devices
- CAD/CAM solutions
- Software solutions
- Dental instruments
- Dental supply and services

Planmeca Group companies regularly expand their offering with new product launches that support the Group's strategic goal to drive digitalisation, enhance clinical workflows, and maintain its leading position as a provider of healthcare technology innovations. At the same time, existing product portfolio is regularly evaluated for strategic alignment. Products or product lines can be discontinued if they no longer support the strategy. During this reporting period, however, no entire product families were discontinued.

Markets and customer groups

Planmeca Group operates globally, with a sales and distribution network covering more than 120 countries. The largest geographical markets currently include Europe, North America, and Asia.

The Group's market position in North America has been strengthened following the acquisition of KaVo Dental in 2022 and further reinforced with the establishment of a joint North American headquarters for Planmeca and KaVo in Charlotte, North

Carolina, which was opened in February 2025. The ongoing integration continues to support market development and enhance customer engagement across the region.

Planmeca Group serves a diverse range of professional customers, including:

- **Private and public dental clinics and practices**, which constitute Planmeca Group's core customer base globally. Planmeca Group supplies general and specialised practices in both public and private sectors with dental units and instruments, imaging devices, software, and CAD/CAM solutions.
- **Dental and medical education institutions**, including universities, vocational schools, and training centres, use Planmeca Group's digital learning environments to educate future dental professionals with modern clinical simulation tools.
- **Specialised healthcare providers**, including mammography centres, medical hospitals, and orthopaedic clinics, use imaging equipment provided by Planmed. These customers operate mainly in the diagnostic imaging sector.
- **Distribution and service networks**, which constitute direct customers for the manufacturing businesses of Planmeca Group companies that work with an extensive network of international distributors and service partners, including those within the Plandent Division.

No major customer segments or geographical markets were phased out during the reporting period.

Business model and value chain

Planmeca Group operates within the ESRS sector for Medical Equipment & Services. None of its products, services, or materials are prohibited in any specific markets, nor is the Group active in any high-risk sectors. Where required, all Planmeca Group products comply with ISO 9001, ISO 14001, and ISO 13485 standards, as well as the requirements of the RoHS Directive.

Planmeca Group's business model is built on internally integrated design, engineering, and manufacturing capabilities. In-house research and development serve as a critical enabler of both innovation and input resilience. To support continuous innovation and drive the development of new technologies, Planmeca Group maintains collaborative partnerships with universities and clinical networks.

The core production processes, including machining, assembly, surface finishing, electronics integration, and software development, are carried out in house at the Group's manufacturing hubs in Helsinki, Finland, and Biberach an der Riß, Germany. The Group holds a vertically integrated role in its value chain, encompassing solution development, product innovation, production, quality assurance, and customer life cycle services.

Planmeca Group's key value chain actors comprise global suppliers, strategic distribution partners, dental clinics, hospitals, and universities across more than 120 countries. Globally, Planmeca Group employs over 4,400 persons.

In the upstream value chain, Planmeca Group sources raw materials and components globally while retaining strategic control over key value-adding processes. Critical R&D, mechanical engineering, software development, and final assembly are performed in house. Key inputs include electronic and mechanical components, medical-grade plastics, metals, and proprietary software technologies. Effective supplier management practices are the cornerstone for securing these inputs.

Supplier engagement is governed by Planmeca Group's *Global Distributor and Supplier Code of Conduct*, *Global Human Rights Policy*, and ISO-certified quality system, ensuring that suppliers operate in line with ethical business standards, respect human rights, and comply with environmental requirements. In addition, public policies reinforce the Group's due diligence obligations regarding human rights and environmental performance throughout the value chain.

In the downstream value chain, Planmeca Group markets and distributes its products through extensive distribution networks and local subsidiaries, including the Plandent Division, LM-Instruments, and KaVo operations. Distributors take care of sales, training, installation, maintenance, and take-back programmes. The **Planmeca Insights™** platform supports downstream value chain transparency through IoT-based monitoring and remote diagnostics.

Planmeca Group's key outputs comprise high-performance dental care units, 2D and 3D imaging equipment, CAD/CAM systems, software solutions, dental instruments, and dental supplies. The expected outcomes for customers and end-users include improved clinical workflows, enhanced patient safety and ergonomics, reduced radiation exposure, and extended equipment life cycles, which are achieved through modular design and serviceability of the products.

For investors, outcomes include sustained value generation through innovation leadership, resilient demand across global markets, and ISO-certified, high-quality operations. Other stakeholders, such as professional users, students, and public health providers, benefit from educational initiatives, such as Planmeca Digital Academy, take-back schemes, and comprehensive life cycle services that support circular economy principles.

Sustainability-related goals

Planmeca Group considers sustainability across its key product and service categories, customer segments, geographical markets, and stakeholder relationships. Planmeca Group companies systematically assess their most significant product groups, markets, and customer segments to ensure alignment with the defined sustainability objectives.

In Planmeca Group's sustainability strategy, stakeholder engagement remains a core component. Operating in over 120 countries, Planmeca Group is committed to upholding high global sustainability standards while addressing local market and stakeholder needs. The commitment is reflected in consistent product design principles, supply chain management, and training programmes, all of which contribute to the Group's overall sustainability approach. Planmeca Group also collaborates with dental schools and clinics worldwide to promote the professional, safe, and sustainable use of its products.

In production, Planmeca Group promotes sustainability through continuous investments in resource-efficient manufacturing processes. In 2024–2025, the production facilities in Helsinki were modernised with the introduction of a closed-loop machining centre, reverse osmosis water systems, and an energy-optimised painting line, further enhancing Planmeca Group's environmental performance. The Group also utilises packaging materials that are both renewable and recyclable.

Planmeca Group products are designed in accordance with circular economy principles, with a focus on safe use, long-term durability, resource efficiency, and the reduction of environmental impacts – all without compromising patient safety. The products are manufactured in accordance with ISO 14001 environmental standards.

For example, Planmeca's dental units are specifically engineered for high recyclability, modular upgrades, and safe operation, including integrated water management systems that contribute to environmental and social goals by ensuring proper infection control and environmentally sound operation in clinical settings. Approximately 90% of the components used in Planmeca's dental units are recyclable, supporting circularity and material efficiency objectives. In addition, Planmeca operates a structured product take-back and exchange parts programme to extend product life cycles and minimise their environmental impact.

In the field of imaging, Planmeca integrates **Planmeca Ultra Low Dose™** technology across its extraoral 3D imaging portfolio, which significantly reduces radiation exposure and thereby supports patient safety. Planmed's mammography and orthopaedic imaging devices are developed with a strong focus on low energy consumption and patient safety.

Planmeca's CAD/CAM solutions and software products contribute to sustainability goals by enabling digital workflows that reduce material waste and transport emissions. Software-driven device upgrades further help extend lifespans of Planmeca products.

Planmeca Group actively supports the sustainable use of its products by providing comprehensive service, maintenance, and product take-back programmes through its Pladent Division and global distributor network. Across its key markets – Europe, North America, and Asia – Planmeca Group ensures consistent implementation of its sustainability efforts by engaging stakeholders, providing technical support, and adapting initiatives to local needs – all in line with corporate targets and regional requirements.

Challenges and critical solutions

Planmeca Group's corporate strategy integrates sustainability across product innovations, manufacturing, and stakeholder engagement processes. Key challenges include balancing continuous technological innovations of dental and medical devices with sustainable product design, modularity, and recyclability. To address this, Planmeca Group invests heavily in research and development to create devices that are both technologically advanced and sustainable.

Enhancing resource efficiency in manufacturing is another strategic focus area for Planmeca Group. The Group actively addresses this challenge by adopting advanced production techniques and by optimising product packaging to minimise carbon footprint. During the reporting year, significant investments in the manufacturing facilities in Planmeca Group's Helsinki campus were implemented to further advance energy efficiency and sustainability in the manufacturing operations.

Planmeca Group also recognises the need to manage global sustainability standards across its diverse and complex geographical footprint. This challenge is addressed through centralised quality and environmental management processes and by engaging local stakeholders to promote best practices.

Promoting the sustainable use of products and deepening engagement with customers and other stakeholders is also another strategic priority for Planmeca Group. Through initiatives such as the Planmeca Digital Academy, Planmeca Group delivers training and support to its distributors as well as dental professionals and educational institutions to enhance responsible and long-term use of its technologies.

Key enablers and initiatives that support Planmeca Group's sustainability strategy include the product take-back and exchange parts programme, integrated water

management systems of dental units, continuous innovation in low-dose imaging technologies, environmentally conscious packaging redesign, and ISO-certified management systems. These systems incorporate sustainability governance across all corporate functions and ensure that risks and opportunities related to sustainability are actively managed as part of Planmeca Group's long-term business strategy.

Interests and views of stakeholders

Planmeca Group considers open dialogue with its stakeholders a key element of its business practices and sustainability approach. The Group systematically identifies stakeholder expectations and concerns and integrates them into the DMA process to promote transparency and mutual understanding. Ongoing interaction with stakeholders constitutes the primary method for managing sustainability.

Stakeholder engagement is carried out across the stakeholder categories listed in the following table. The expectations of these stakeholders have been considered in defining Planmeca Groups sustainability-related risks and opportunities, as well as their impacts on critical resources and business relationships.

Stakeholder engagement is organised as an integral part of Planmeca Group's materiality assessment process and its ongoing sustainability management. The purpose is to identify and understand the expectations and perspectives of each stakeholder group, foster transparency and mutual understanding, and reinforce Planmeca Group's accountability for its business conduct and sustainability performance.

The primary methods of engagement include structured interviews and surveys conducted within key stakeholder groups. In addition, environmental stakeholders are engaged through dedicated environmental assessments. The insights collected through these engagements are systematically incorporated into the Group's mapping of impacts, risks, and opportunities, as described in the chapter concerning the [double materiality assessment process \(IRO-1\)](#).

Interaction with stakeholders

Stakeholder group	Description	Engagement methods	Purpose	Outcomes
 <p>Consumers and end-users</p>	Planmeca Group serves a broad range of customers worldwide, including public healthcare providers, hospitals, private dental and medical practices and clinics, and dental schools. End-users include dental and medical professionals and their patients, whose safety, patient experience, and access to care are directly influenced by the quality and usability of Planmeca Group's products and services.	<ul style="list-style-type: none"> ESG Stakeholder Survey Feedback channel Research reports Customer service Marketing and advertising Whistleblowing channel Mobile apps 	<ul style="list-style-type: none"> Ensuring customer satisfaction Advancing business goals Maintaining active dialogue with end-users 	<ul style="list-style-type: none"> Product and service development based on customer feedback Targeting communication and campaigns based on customer interests
 <p>Own workforce</p>	Planmeca Group employs over 4400 persons globally. The Group's own workforce includes employees working in manufacturing, R&D, distribution, services and office functions, as well as young professionals participating in summer jobs, internships, vocational training programmes, and thesis opportunities.	<ul style="list-style-type: none"> ESG Stakeholder Survey Annual performance and feedback discussions Employee surveys Equality and non-discrimination survey Whistleblowing Channel Training Intranet 	<ul style="list-style-type: none"> Development of employee wellbeing Supporting competence development and motivation Ensuring equality in the workplace 	<ul style="list-style-type: none"> Development of HR policies and training content Improvement of leadership and communication Optimisation of working conditions and shift planning
 <p>Subcontractors and suppliers</p>	Business partners and other value chain stakeholders include suppliers, distributors, logistics providers, IT and service companies, and software development partners. The partner network comprises hundreds of companies.	<ul style="list-style-type: none"> ESG Stakeholder Survey Stakeholder interview Terms on corporate responsibility Audits 	<ul style="list-style-type: none"> Ensuring compliance with responsibility requirements Transparency in the supply chain 	<ul style="list-style-type: none"> Continued cooperation with responsible actors Development of contract terms and monitoring
 <p>Decision-makers and authorities</p>	Relevant stakeholders include regulatory authorities and experts engaged through quality and environmental impact assessments and permitting processes.	<ul style="list-style-type: none"> Reporting Monitoring of regulations 	<ul style="list-style-type: none"> Compliance with regulation Fulfilling social responsibility 	<ul style="list-style-type: none"> Updating operating models and processes according to regulations Increasing transparency in reporting
 <p>Partners</p>	Planmeca Group collaborates closely with partners, such as research institutions and universities in product development, education, and innovation activities. Many innovations stem from joint research initiatives with leading universities.	<ul style="list-style-type: none"> Marketing collaboration ESG Stakeholder Survey Project-specific dialogue 	<ul style="list-style-type: none"> Maximising brand collaboration and business benefits 	<ul style="list-style-type: none"> Development and measurement of collaboration models Ensuring continuity of partnerships
 <p>Other partners (e.g. unions, associations)</p>	Planmeca Group engages in dialogue with employee representatives and trade unions concerning employee rights, working conditions, and collective representation. In Finland, such interaction is also guided by legal requirements for co-operation between employers and employees.	<ul style="list-style-type: none"> ESG Stakeholder Survey 	<ul style="list-style-type: none"> Development of working collaboration and educational pathways Increasing brand awareness 	<ul style="list-style-type: none"> Expansion of internship opportunities and educational cooperation Joint project pilots
 <p>NGOs and communities</p>	Civil society and community stakeholders include non-governmental organisations, such as CMI, Tukikummit ry, the Finnish Red Cross, Save the Children, and disability rights associations. Planmeca Group collaborates with these organisations through donations and social responsibility initiatives that promote equality and wellbeing in society.	<ul style="list-style-type: none"> ESG Stakeholder Survey Stakeholder interview Donations 	<ul style="list-style-type: none"> Maintaining societal dialogue Supporting local impact 	<ul style="list-style-type: none"> Implementation of collaborative projects Targeting donations based on stakeholder feedback
 <p>Media</p>	Planmeca Group is regularly featured in both industry-specific and general news outlets. The Group shares updates through press releases on product launches and corporate developments. In addition, media representatives frequently reach out directly for expert commentary on topical issues.	<ul style="list-style-type: none"> Press releases Interviews 	<ul style="list-style-type: none"> Managing public image Ensuring openness and transparency 	<ul style="list-style-type: none"> Development of media communication Proactive information sharing
 <p>Owners</p>	Planmeca Group is a family-owned company, with ownership held by members of the founding family.	<ul style="list-style-type: none"> Annual general meeting Financial statements and ESG reporting 	<ul style="list-style-type: none"> Monitoring financial and responsible operations 	<ul style="list-style-type: none"> Strategic decision-making Integration of ESG actions into business operations
 <p>Financial institutions, insurance companies</p>	Although the parent company of Planmeca Group, Planmeca Oy, is a privately held company without institutional investors, it relies on external financing for its investments and engages with insurers to manage business risks. These financial stakeholders may influence the company's access to capital and the terms of financial agreements through sustainability-related disclosures.	<ul style="list-style-type: none"> ESG reporting Financial reporting Risk management dialogue 	<ul style="list-style-type: none"> Meeting financing and insurance terms Building trust through stakeholder communication 	<ul style="list-style-type: none"> Refinement of responsibility reporting Development of risk management in collaboration

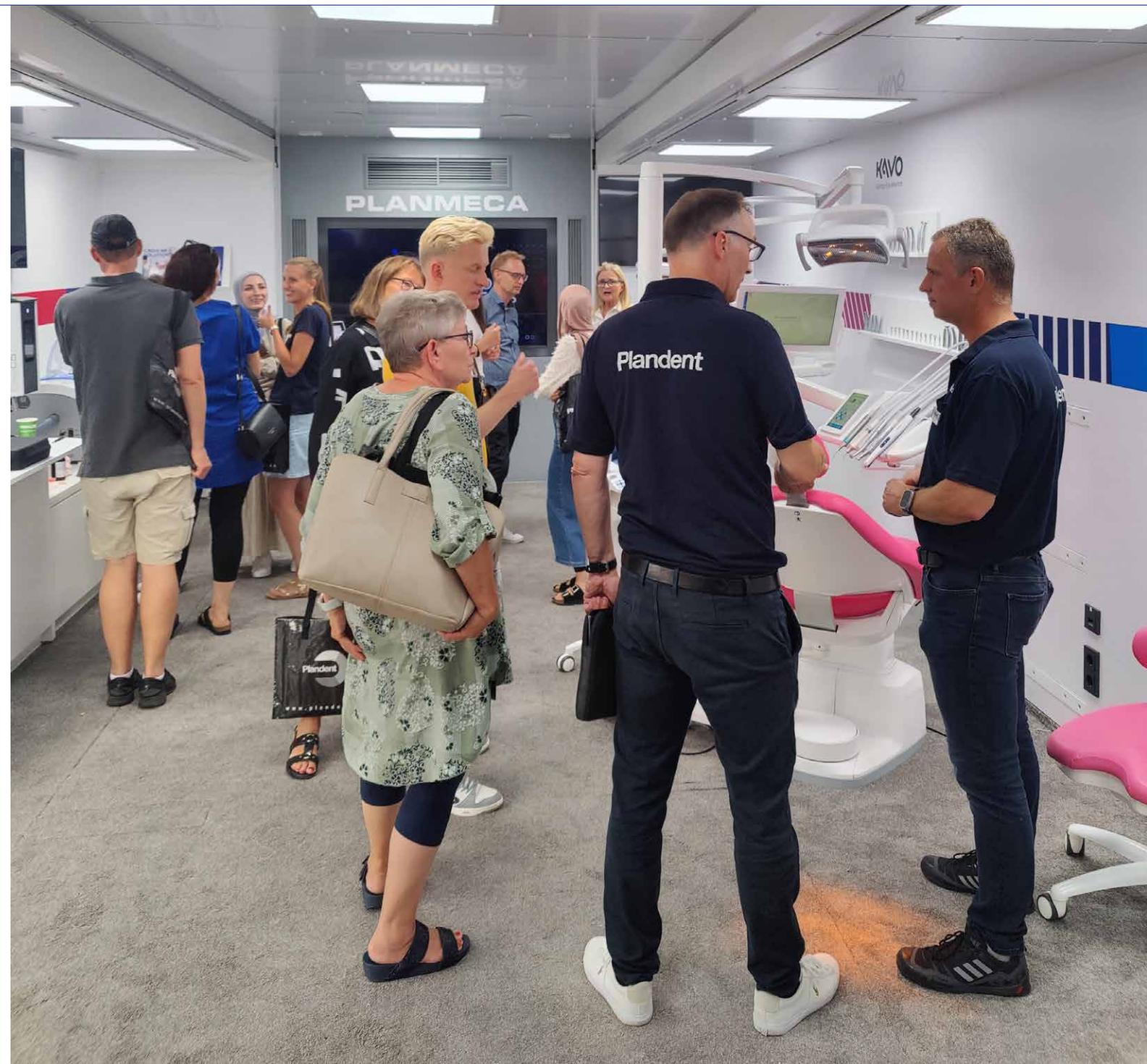
The outcomes of stakeholder engagement are actively integrated across multiple business functions. Within Planmeca Group, the results affect product and service development, human resources policies, communications planning, supply chain management, and the continuous process of reviewing and updating the ESG objectives. All of this ensures stakeholder input contributes meaningfully to corporate decision-making and continuous improvement.

Planmeca Group analyses the interests and perspectives of its stakeholders through the results of its double materiality assessment and due diligence processes. The insights gained from this analysis are systematically incorporated into the Group's understanding of its sustainability impacts, risks, and opportunities.

The perspectives of stakeholders are processed internally by Planmeca Group's Executive Management Team and Sustainability Working Group. The key findings and conclusions from stakeholder engagement activities, including insights from the materiality assessment, are subsequently reported to the Board of Directors. This process ensures that stakeholder views are systematically integrated into Planmeca Group's governance and strategic decision-making.

The Board of Directors and Executive Management Team are informed on relevant stakeholder issues through the following established internal reporting practices:

- Results of employee engagement surveys and wellbeing indicators are reviewed by Executive Management Team and reported to the Board as part of HR and sustainability reporting.
- Compliance and risk-related matters, including supplier compliance with the *Global Distributor and Supplier Code of Conduct*, whistleblowing cases, and human rights issues, are monitored by Planmeca Group's compliance department and reported to the Executive Management Team and, where relevant, to the Board.
- Updates on product development priorities, key R&D partnerships, and scientific collaborations are reviewed by the Executive Management Team. Strategic outcomes and major innovation initiatives are presented to the Board as part of broader corporate reporting.



Material impacts, risk and opportunities and their interaction with strategy and business model

Planmeca Group conducted its first CSRD-compliant double materiality assessment (DMA) for the financial year 2024–2025. As this was the first assessment aligned with the CSRD requirements, changes in the materiality assessment will be reviewed in detail in future reporting periods. The material impacts, risks and opportunities (IROs) identified in the DMA process are presented in the following table.

E1 Climate change

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T/MDR-M)
<p>Climate change adaptation</p> <p>Planmeca Group faces physical and transition risks related to climate change, which may disrupt its own operations and supply chain.</p>	Risk	Own operations & Value chain	<p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>“We strive to minimise our impact on climate change and promote the sustainable use of natural resources in cooperation with our stakeholders.”</p>	<p>Planmeca Group conducts climate risk assessments and implements mitigation and adaptation measures to address potential operational disruptions and supply chain disruptions.</p> <p>ISO 14001:2015 – Environmental Management Systems</p>	<ul style="list-style-type: none"> Target: Net-zero emissions by 2050 Metric: Carbon reduction roadmap
<p>Climate change mitigation</p> <p>Planmeca Group’s own operations and value chain generate greenhouse gas emissions, contributing to climate change.</p>	Negative impact	Own operations & Value chain	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>“We minimise our environmental impact and are committed to minimising the environmental impact throughout our supply chain.”</p>	<p>GHG emission calculations</p> <p>Planmeca Group has initiated transition towards fossil-free transport by exploring the use of bio-based fuels in internal logistics.</p> <p>Continued use of carbon-free purchased electricity and district heating, use of solar panels for on-site electricity generation, and use of natural gas and biogas in the painting facility.</p> <p>Preference for land and sea freight over air transport to reduce logistics-related emissions.</p>	<ul style="list-style-type: none"> Target: Net-zero emissions by 2050 Metric: Carbon reduction roadmap
<p>Energy</p> <p>Energy use in manufacturing, logistics, and supplier activities increases the Group’s environmental footprint, primarily through electricity consumption.</p>	Negative impact	Own operations & Value chain	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>“We minimise our environmental impact and are committed to minimising the environmental impact throughout our supply chain.”</p>	<p>ISO 14001:2015 – Environmental Management Systems</p>	<p>Reduction of purchased electricity consumption</p> <ul style="list-style-type: none"> Target: Annually decreasing electricity consumption relative to revenue. Metric: Electricity consumption per revenue (kWh/EUR) for properties A, B, D, E, F, G, and H (Helsinki campus) <p>Logistics: reduction of carbon emissions</p> <ul style="list-style-type: none"> Target: Gradual electrification of Plandent Oy vehicles so that by 2030, at least 50% of the fleet consists of plug-in hybrids or fully electric vehicles Metric: Share of electric vehicles

E5 Circular economy

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T/MDR-M)
<p>Resource inflows, including resource use</p> <p>Some raw materials used in electronics—like rare earth metals and conflict minerals—may cause environmental damage during extraction at the beginning of the supply chain.</p>	Risk	Value chain	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Conflict Mineral Policy Statement</i></p>	<p>ISO 14001:2015 – Environmental Management Systems</p>	<ul style="list-style-type: none"> Target: Further development of auditing process to ensure a sustainable supply chain. Metric: Suppliers must be able to present formal evidence of their material sources if requested by Planmeca Group.

<p>Resource outflows related to products and services</p> <p>Tightening EU regulatory requirements on product design and packaging may limit market access if circularity requirements are not met.</p>	<p>Risk</p>	<p>Own operations</p>	<p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We support and improve the circular economy through our future-proof and sustainable product development."</p>	<p>ISO 14001:2015 – Environmental Management Systems</p> <p>Plandent Denmark has developed a delivery system with reusable packaging to replace cardboard boxes together with parcel carrier PostNord.</p> <p>Plandent Oy: Piloting the use of a reusable transport box instead of cardboard boxes for customer deliveries.</p>	<p>Monitoring the use of packaging materials with delivery volumes</p> <ul style="list-style-type: none"> Target: Reducing the amount of packaging waste Metric: Amount of packaging material used (cardboard, paper, and plastic) in kilograms per gross weight of goods sold (kg/kg), monitoring frequency semi-annually <p>Increasing the proportion of recycled fibre in delivery packaging, while considering the strength requirements of the packaging.</p> <ul style="list-style-type: none"> Metric: Percentage of recycled fibre in purchased cardboard packaging and packaging paper, monitored monthly.
<p>Resource outflows related to products and services</p> <p>Planmeca Group's modular product design helps extend product lifespan and supports reuse and recycling.</p>	<p>Potential opportunity</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We support and improve the circular economy through our future-proof and sustainable product development."</p>	<p>ISO 14001:2015 – Environmental Management Systems</p> <p>Life Cycle Emission Calculations for Planmeca Compact i5 and Planmeca Viso G7, and the Gracey curette manufactured by LM-Dental.</p> <p>The environmental impacts of every component and sub-assembly of the products have been considered throughout the entire product life cycle, and an independent third party has verified the assessments.</p> <p>Participation in the Nordic Circular Design Programme to prepare for circular business models and upcoming EU Ecodesign for Sustainable Products Regulation (ESPR), aligning product development with circular economy principles.</p>	<p>Increasing the sales of refurbished parts</p> <ul style="list-style-type: none"> Target: Annual sales growth of 5 % Metric: Number of refurbished parts sold (units) <p>Increasing the recycling of circuit boards from Planmeca devices:</p> <ul style="list-style-type: none"> Target: Factory-refurbished circuit boards account for 10% of total circuit board sales by 2026. Metric: Sales volume of factory-refurbished circuit boards relative to new circuit board sales.
<p>Resource outflows related to products and services</p> <p>Service-based models, such as leasing, maintenance, and return programmes, can deepen customer engagement and diversify revenue sources.</p>	<p>Potential opportunity</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We support and improve the circular economy through our future-proof and sustainable product development."</p>	<p>ISO 14001:2015 – Environmental Management Systems</p>	<p>Increasing the sales of refurbished parts</p> <ul style="list-style-type: none"> Target: Annual sales growth of 5% Metric: Number of refurbished parts sold (units)
<p>Waste</p> <p>Waste generation from end-of-life dental and medical devices, digital components, and packaging can contribute to environmental impacts if product life cycle management and end-of-life treatment are not adequately managed.</p>	<p>Negative impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We comply with all mandatory requirements arising from applicable legislation regarding the environment and environmental protection."</p> <p>We also consider the environment in our production procedures. We strive to minimise our impact on climate change and promote the sustainable use of natural resources in cooperation with our stakeholders."</p>	<p>ISO 14001:2015 – Environmental Management Systems</p>	<p>Improving waste recycling rates</p> <ul style="list-style-type: none"> Target (based on the targets determined by the Finnish government): <ul style="list-style-type: none"> 55% by 2025 60% by 2030 65% by 2035 Metric: Recycling rate (the proportion of total waste that is recovered as material rather than incinerated) <p>Annually decreasing total waste relative to revenue</p> <ul style="list-style-type: none"> Target: Reducing the total amount of waste Metric: Total waste per revenue (tons/EUR). Includes general waste, metal waste, and electrical and electronic waste <p>Reducing hazardous waste (PlanEasyMill service)</p> <ul style="list-style-type: none"> Targets: <ul style="list-style-type: none"> Phase 1: Monitoring cutting fluid waste from PlanEasyMill by weighing the waste generated during fluid changes. Phase 2: Optimising the cutting fluid change interval according to the fluid manufacturer's recommendations and assess its impact on the amount of waste generated. Metric: Amount of cutting fluid waste generated annually/semi-annually, relative to the number of milling jobs performed on the respective machines (kg/number of milling jobs). <p>Reduction of powder coating consumption</p> <ul style="list-style-type: none"> Target: Less than 10 kg/h Metric: consumption per operating hour (kg/h)

<p>Waste</p> <p>Data privacy and cybersecurity risks in the reuse of digital devices and components must be carefully managed.</p>	<p>Potential negative impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p>Planmecca Group Data Protection Policy:</p> <p>“Data security is an essential part of data protection. The data security policy of Planmecca companies must be followed in conjunction with this data protection policy. Both data protection and data security policies are complemented by more detailed policies, guidelines and standards.”</p>	<p>ISO 14001:2015 – Environmental Management Systems</p> <p>Data Deletion Standard Operating Procedure</p>	<ul style="list-style-type: none"> Target: Ensuring secure and responsible reuse of digital devices and components Measure: Compliance with relevant policies, monitored by the Data Protection Officer (DPO).
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S1 Own workforce

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T ja MDR-M)
<p>Working conditions – health and safety</p> <p>Faulty equipment or incorrect use may result in work-related injuries, especially during installation or machine handling.</p>	<p>Risk</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Human Rights Policy:</i></p> <p>“A professional and safe working environment is highly important to us. We make sure our employees have a safe and healthy working environment.”</p>	<p>The staff is insured against work-related accidents by the Planmecca Group, and the insurance also covers business travel.</p> <p>Planmecca Group provides additional medical expense insurance for its staff in certain regions.</p> <p>Occupational safety teams across the Planmecca Group report all work-related accidents and near-accidents, and improve processes accordingly.</p>	<ul style="list-style-type: none"> Target: Zero accidents at work each year Metrics: Biannual employee satisfaction surveys and ad hoc surveys to monitor proactively the wellbeing of employees. Occupational safety teams across Planmecca Group report all work-related accidents and near accidents
<p>Working conditions – health and safety</p> <p>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 strictly followed.</p>	<p>Risk</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Human Rights Policy:</i></p> <p>“A professional and safe working environment is highly important to us. We make sure our employees have a safe and healthy working environment.”</p>	<p>Initial health checks based on disease risks</p> <p>The staff is insured against work-related accidents by the Planmecca Group, and the insurance also covers business travel.</p> <p>Planmecca Group provides additional medical expense insurance for its staff in certain regions.</p> <p>Possibility of acquiring employer-provided screen protection glasses or protective glasses.</p>	<ul style="list-style-type: none"> Targets: Zero accidents at work each year and reducing sick leaves Metric: Occupational safety teams across Planmecca Group report all work-related accidents and near accidents.
<p>Working conditions – work-life balance</p> <p>An increased workload or high work intensity in certain functions may affect employee safety, wellbeing, and work-life balance.</p>	<p>Potential negative impact</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>“We make sure our employees have a safe and healthy working environment. We invest in the physical and mental wellbeing of our employees.”</p>	<p>Planmecca Group supports work ability through mental health services and regular health checks.</p> <p>Work ability policies include various initiatives aimed at enhancing overall wellbeing, such as ergonomic assessments and sleep consultations, initial health checks based on a specific risk of disease (especially for workers who will work within radiation or lead, paint shop and prototype shop, custodian, building maintenance, carpenters and electricians, and milling service employees), protective equipment such as employer-provided screen protection glasses or protective glasses, substance abuse programme.</p> <p>Implemented processes for monitoring and improving the wellbeing of employees to reduce staff sick leaves.</p>	<ul style="list-style-type: none"> Target: Standing out as a unique and attractive employer. Metrics: Biannual employee satisfaction surveys and ad hoc surveys to monitor proactively the wellbeing of employees.
<p>Working conditions</p> <p>A tight labour market for software engineers and specialist roles may impact talent retention and business continuity.</p>	<p>Potential risk</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>“We make sure our employees have a safe and healthy working environment. We invest in the physical and mental wellbeing of our employees.”</p>	<p>Support for long and healthy careers through flexible working hours, exercise and culture benefits, free in-house gym, broad health insurance, discounts on retail products, and annual bonuses.</p> <p>Opportunities for personal development by means of regular performance and career development reviews at least once a year</p>	<ul style="list-style-type: none"> Target: Standing out as a unique and attractive employer. Metric: Biannual employee satisfaction surveys and ad hoc surveys to monitor proactively the wellbeing of our employees.

<p>Equal treatment and opportunities for all</p> <p>Close collaboration with industry professionals, universities, and educational institutions supports the development of a talent pipeline and enhances innovation capabilities.</p>	<p>Opportunity</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We contribute to scientific research and are committed to increasing the quality and availability of dental education worldwide to improve the quality of dental care."</p>	<p>Participation in the following research projects:</p> <ul style="list-style-type: none"> • <i>AI Head Analysis</i> within Clever Health Network (CHN) collaboration led by Helsinki University Hospital • <i>Finnish Center for Artificial Intelligence (FCAI)</i> collaboration led by Aalto University and University of Helsinki • <i>TOMOHEAD</i> – Mobile cone-beam computed tomography of the head research project led by the University of Oulu • <i>cerAm</i> co-innovation project for ceramic 3D printing led by Tampere University 	<ul style="list-style-type: none"> • Target: Up to 10 % of turnover to R&D • Metric: Financial reporting material
<p>Equal treatment and opportunities for all</p> <p>Active partnerships with universities and professional networks strengthen employer attractiveness and support long-term talent availability.</p>	<p>Opportunity</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We are committed to long-term research and development as well as close collaboration with healthcare professionals and leading universities. Additionally, youth employment is a particular focus area for us."</p>	<p>Provision of summer jobs, traineeships, vocational training programmes, and thesis opportunities for young people each year.</p> <p>Collaboration with local vocational schools and universities to establish new models for apprenticeship, training and employment in order to create new career opportunities for young people.</p>	<ul style="list-style-type: none"> • Target: Up to 10 % of turnover to R&D • Metric: Financial reporting material
<p>Equal treatment and opportunities for all – Diversity and inclusion</p> <p>Planmeca Group's policies and practices promoting diversity and inclusion contribute to employee engagement, innovation capacity, and employer attractiveness.</p>	<p>Positive impact</p>	<p>Own operations</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"Planmeca Group treats its employees equally and complies with the applicable labour and equality laws. Any form of discrimination, harassment, threats, or insults is not tolerated."</p>	<p>Implementation of a legally required equality plan to develop cooperation between employees and the employer to ensure the utilisation of all skills, promotion of fair compensation, and ensuring that Planmeca Group is a great workplace for everyone, regardless of gender, personal background, or other factors.</p>	<ul style="list-style-type: none"> • Target: Zero incidents each year • Metrics: Biannual employee satisfaction surveys and ad hoc surveys

S2 Workers in the value chain

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T ja MDR-M)
<p>Working conditions</p> <p>Suppliers in countries with weak labour standards may involve risks such as child labour, forced labour, or violations of indigenous rights.</p> <p>Inadequate oversight and control of suppliers or distributors may contribute to unsafe working environments, human rights violations, and reputational harm.</p>	<p>Human right risk</p> <p>Potential negative impact</p>	<p>Value chain (upstream)</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Human Rights Policy</i></p> <p><i>Modern Slavery and Human Trafficking Statement</i></p> <p><i>Conflict Minerals Policy Statement</i></p> <p><i>Global Distributor and Supplier Code of Conduct</i></p> <p><i>Global Anti-Corruption Policy</i></p> <p><i>Global Sanctions and Third-Party Due Diligence Policy.</i></p> <p>"We conduct human rights 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."</p> <p><i>Whistleblowing Channel Policy</i></p>	<p><i>Modern Slavery and Human Trafficking Statement</i> outlining actions to prevent such practices in supply chains, through main production in Finland and Germany, and responsible sourcing based on a risk-based approach.</p> <p>Business partners are screened with a screening tool to identify high-risk areas for slavery and trafficking, helping ensure legal compliance. Distributors and suppliers must follow the <i>Global Distributor and Supplier Code of Conduct</i></p> <p>Employees are required to report breaches; whistleblowing channel is available</p> <p>Audits, including site-visits, may be conducted and non-compliance may lead to termination of business relationship</p> <p>Suppliers expected to comply with the UN Global Compact and ILO guidelines.</p> <p>Suppliers must ensure products are free of conflict minerals</p> <p>Employees must complete training on <i>Global Code of Conduct</i> and <i>Conflict Minerals Policy Statement</i>, with annual training for those in identified risk areas.</p>	<ul style="list-style-type: none"> • Targets: zero incidents related to weak labour standards, violations of indigenous rights, or other human rights violations • Metrics: Third-party due diligence (TPDD) surveys, ongoing TPDD processes, and incidents reported via the whistleblowing channel.

<p>Working conditions</p> <p>Distributors and service partners involved in equipment installation may be exposed to physical injury if proper safety protocols and training are not in place.</p>	<p>Risk</p>	<p>Value chain (downstream)</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Distributor and Supplier Code of Conduct</i></p> <p>Whistleblowing channel</p>	<p>Distributors and suppliers must implement the principles of <i>Global Distributor and Supplier Code of Conduct</i>.</p> <p>Supplier auditing processes.</p>	<ul style="list-style-type: none"> Target: Zero incidents each year Metrics: Third-party due diligence (TPDD) surveys and incidents reported via the Whistleblowing Channel.
<p>Working conditions</p> <p>Addressing risks associated with value chain workers enables the Planmeca Group to strengthen labour protections, enhance working conditions and increase supply chain resilience.</p>	<p>Positive impact</p>	<p>Value chain (upstream and downstream)</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Human Rights Policy</i></p> <p><i>Modern Slavery and Human Trafficking Statement</i></p> <p><i>Conflict Minerals Policy Statement</i></p> <p><i>Global Distributor and Supplier Code of Conduct</i></p> <p><i>Global Anti-Corruption Policy</i></p> <p><i>Global Sanctions and Third-Party Due Diligence Policy</i></p> <p>Whistleblowing channel</p>	<p>Supplier auditing processes.</p> <p><i>Modern Slavery and Human Trafficking Statement</i> outlines the steps Planmeca Group has taken to ensure that slavery and human trafficking are not present in its supply chains or business.</p> <p>Employees must complete training on <i>Global Code of Conduct</i> and <i>Conflict Minerals Policy Statement</i>, with annual training for those in identified risk areas.</p> <p>Screening business partners and ensuring compliance with relevant laws and regulations.</p> <p>Identification of high-risk areas in Planmeca Group's supply chain using a screening tool and requiring suppliers to ensure their products are free of conflict minerals.</p> <p>Suppliers are expected to comply with the UN Global Compact and ILO guidelines.</p>	<ul style="list-style-type: none"> Target: Zero incidents related to labour standards Metrics: Third-party due diligence (TPDD) surveys, ongoing TPDD processes, risk assessments, and incidents reported via the Whistleblowing Channel.

S4 Consumers and end-users

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T ja MDR-M)
<p>Impacts related to consumers' and end-users' personal data</p> <p>Cybersecurity and data privacy risks associated with connected dental and medical devices, as well as their related software, could lead to data breaches or compliance issues.</p>	<p>Risk & negative impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We process personal data in accordance with applicable data protection legislation and with good data processing and data management practices. The processing of personal data, including the products and services of Planmeca Group companies, must be carried out in a planned and documented manner, always considering data protection aspects."</p>	<p>ISO 9001:2015 – Quality Management Systems</p> <p>ISO 13485:2016 – Medical Devices Quality Management Systems</p> <p>ISO 14001:2015 – Environmental Management Systems</p> <p>CE Certification in accordance with Directive 93/42/EEC on Medical Devices</p>	<p>After Sales team</p> <ul style="list-style-type: none"> Target: Ensuring long-term, reliable equipment performance through preventive maintenance and top-tier repair services Metrics: Service quality is measured by response time and customer satisfaction surveys
<p>Health and safety of consumers and end-users</p> <p>Product malfunctions or safety issues may trigger recalls, legal claims, or sanctions, with direct financial consequences.</p> <p>Improper use or malfunction of dental and medical devices can result in physical injuries and adverse health effects</p>	<p>Risk & potential negative impact</p>	<p>Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We take responsibility for product safety. We comply with all applicable regulatory obligations in the medical technology and healthcare sector to ensure a high level of patient and user health protection. Patient safety is a priority for us all over the world."</p>	<p>ISO 9001:2015 – Quality Management Systems</p> <p>ISO 13485:2016 – Medical Devices Quality Management Systems</p> <p>ISO 14001:2015 – Environmental Management Systems</p> <p>CE Certification in accordance with Directive 93/42/EEC on Medical Devices</p> <p>We have improved our customer training and organised numerous training events for our distributors every year.</p>	<p>After Sales team</p> <ul style="list-style-type: none"> Target: Zero recalls and ensuring long-term, reliable equipment performance through preventive maintenance and top-tier repair services Metrics: Service quality is measured by response time and customer satisfaction surveys

<p>Impacts on consumers' and/or end-users' accessibility and inclusiveness</p> <p>Planmecca Group's commitment to open and collaborative innovation enhances the usability and accessibility of its products for various user groups.</p>	<p>Positive impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We take responsibility for product safety. We comply with all applicable regulatory obligations in the medical technology and healthcare sector to ensure a high level of patient and user health protection. Patient safety is a priority for us all over the world."</p>	<p>ISO 9001:2015 – Quality Management Systems</p> <p>ISO 13485:2016 – Medical Devices Quality Management Systems</p> <p>ISO 14001:2015 – Environmental Management Systems</p> <p>CE Certification in accordance with Directive 93/42/EEC on Medical Devices</p>	<ul style="list-style-type: none"> Target: Enabling more people access to high-quality oral health care
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G1 Business Conduct

Sustainability matter	Type of impact	Location	Time horizon	Policy (MDR-P)	Actions (MDR-A)	Targets and metrics (MDR-T ja MDR-M)
<p>Relationship with suppliers</p> <p>Use of thorough due diligence checks and ethics controls in supplier and distributor relationships upholds corporate integrity and mitigates reputational and operational risks.</p>	<p>Positive impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Distributor and Supplier Code of Conduct</i></p> <p><i>Global Sanctions and Third-Party Due Diligence Policy</i></p>	<p>Supplier auditing processes.</p> <p>Suppliers expected to comply with the UN Global Compact and ILO guidelines.</p> <p>Suppliers must implement the principles of <i>Global Distributor and Supplier Code of Conduct</i>.</p> <p>We have implemented AML & Sanctions e-training for employees</p>	<ul style="list-style-type: none"> Target: All Group employees assigned to complete training on and adhere to the policy. Metric: Statistics from the training portal and Whistleblowing Channel
<p>Corporate culture</p> <p>Long-standing family ownership, ethical business culture and commitment to product quality foster trust and long-term relationships with customers and partners.</p>	<p>Positive impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Code of Conduct:</i></p> <p>"We have ethical corporate governance. This includes using accurate accounting methods as well as having legal and compliance policies in place to manage risks appropriately.</p> <p>We also contribute to different charitable purposes, especially to improve the health and wellbeing of youth and children. We encourage all employees to take initiative regarding charity and social responsibility."</p>	<p>Planmecca's long term collaboration with Finnish non-profit organisation Rinnekodit offers meaningful part-time jobs for people in challenging job market positions in exchange for appropriate compensation.</p> <p>Yearly donations to Zero to Hero Foundation, which aims to improve the quality of education of underprivileged children in the countryside of Thailand according to Finnish education concept</p>	<ul style="list-style-type: none"> Target: Continuing collaboration with long-term partnerships, initiatives and charitable purposes. Metrics: Number of internal audits conducted to ensure compliance with ethical and legal standards, participation rate in charitable initiatives, retention rates of key partners and long-term clients.
<p>Whistleblower protection</p> <p>Maintaining effective and trusted whistle-blower mechanisms supports a transparent and accountable corporate culture.</p>	<p>Positive impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Whistleblowing Channel Policy</i></p>	<p>Whistleblowing channels established for Planmecca Group companies and training completed.</p>	<ul style="list-style-type: none"> Target: Ensuring effective and trusted whistleblowing mechanisms are maintained across all Planmecca Group companies. Metrics: Percentage of Group companies with established and operational whistleblowing channels, number of employees trained and informed about the <i>Whistleblowing Channel policy</i> and reporting procedures, number or reports submitted via the channel, follow-up rate on reported incidents.
<p>Anti-corruption and anti-bribery</p> <p>Strong anti-corruption and anti-bribery policies, along with practical training, foster a culture of integrity and compliance.</p>	<p>Positive impact</p>	<p>Own operations & Value chain</p>	<p>Short-term (under 1 year)</p> <p>Medium-term (up to 5 years)</p> <p>Long-term (more than 5 years)</p>	<p><i>Global Anti-Corruption Policy</i></p> <p><i>Global Code of Conduct:</i></p> <p>"Planmecca Group prohibits all forms of bribery and corruption in all circumstances. No employee should ever offer to pay or accept any bribes, kickbacks or facilitation payments, or engage in other corrupt practices."</p> <p>Whistleblowing channel</p>	<p>Completed implementation of anti-corruption and anti-bribery online trainings for employees.</p>	<ul style="list-style-type: none"> Target: All employees assigned to complete the trainings and adhere to the policies. Metrics: Statistics from the training portal and Whistleblowing Channel.

Planmecca Group does not report additional entity-specific disclosures on impacts, risks and opportunities that fall outside the scope of ESRS Disclosure Requirements.

Material climate-related risks

Planmeca Group considers climate-related risks both from the perspective of physical and transition risks.

Physical risks include the risk of operational and supply chain disruptions due to extreme weather conditions and climate-related events. These may arise from increased frequency of heatwaves, flooding, and other climate-induced events, particularly in regions where Planmeca Group has production sites and critical supplier networks. These risks are classified as medium- to long-term risks and may require business continuity adjustments and resilience-building across operations and logistics.

Transition risks arise from Planmeca Group's exposure to greenhouse gas emissions across its own operations (Scope 1 and 2) and its value chain (Scope 3), as well as its energy use. These risks include regulatory changes and climate policies targeting emission reductions, increased energy and raw material costs, and compliance requirements linked to energy use and production processes.

Rising electricity demand at production sites and for logistics may increase operational costs, especially if carbon pricing and emission-related regulations tighten. Transition risks are short-, medium-, and long-term risks that are mitigated through annual emissions tracking, the expansion of onsite renewable energy generation, and integration of climate factors into supplier and operational risk management.

Material impacts of sustainability matters

Planmeca Group's material negative environmental impacts include greenhouse gas emissions and energy use throughout its own operations and value chain. These contribute to climate change and environmental degradation, particularly due to electricity consumption in production, component manufacturing, and logistics. Improper end-of-life management of dental and medical devices may also result in waste-related environmental harm.

Material negative social impacts arise in the form of occupational health and safety risks, which include exposure to hazardous materials and equipment-related accidents, as well as potential wellbeing issues linked to high work intensity. In the value chain, risks include labour rights violations, such as forced labour, child labour, and lack of safe working conditions in high-risk sourcing regions.

Positive impacts identified include improved accessibility to high-quality care enabled by a broad product portfolio and a modular product design ensuring long lifespans and upgrades, contributions to innovation and talent development through

university partnerships, and improved labour practices across the value chain through due diligence, auditing, and supplier engagement processes. Strong anti-corruption and whistleblowing frameworks also contribute to a transparent corporate culture.

The impacts identified through the DMA are closely aligned with Planmeca Group's strategy and business model. The Group's strong commitment to both innovation and uncompromising product quality as well as its well-established international supply and distribution network provide a solid foundation for sustainable value creation while also giving rise to certain environmental and social considerations. The Group's modular and service-based business approach actively promotes circularity and broadens access to high-quality care.

As a global operator, Planmeca Group recognises its responsibility to manage human rights and occupational safety risks across its value chain. Its long-term innovation partnerships contribute to talent development and future capabilities, supported by the Group's aim to remain an attractive and responsible employer. These impacts are addressed through robust governance structures, including the Group's *Global Code of Conduct*, supplier standards, and ISO-certified environmental and quality management systems, as well as targeted human rights policies.

Planmeca Group is involved in the identified impacts both through its own operations and its business relationships. Within its own operations, the Group is directly responsible for environmental impacts, including greenhouse gas emissions, energy use, and waste generation, as well as for matters related to employee wellbeing, occupational safety, and innovation activities conducted through R&D and manufacturing functions. At the same time, the Group is indirectly involved in impacts arising from its value chain, including human rights risks, supply chain-related emissions, and safety concerns linked to the activities of international distributors and installation partners. Impacts from both Planmeca Group's own operations and business relations are managed through established due diligence procedures, supplier audits, and contractual compliance mechanisms.

Most of the identified impacts are expected to materialise across short-, medium-, and long-term time horizons. In the short term, within less than one year, impacts may arise from areas such as energy consumption, workforce safety, and potential equipment malfunctions. Over the medium term, up to five years, pressures in the labour market, increasing ESG-related expectations from customers, and indirect emissions from the value chain are expected to play a more prominent role. In the long term, beyond five years, the most significant impacts are likely to be related to climate transition risks, biodiversity loss associated with raw material sourcing, and the Group's strategic reliance on sustained innovation and collaboration with academic partners.

Impacts to the business model

Planmeca Group has identified material impacts, risks, and opportunities related to its business model, value chain, strategy, and decision-making processes. Although these identified matters may influence the development of new product concepts or business approaches, significant structural changes to the business model have not been required during the reporting period, since existing sustainability practices already form a strong foundation for addressing such issues.

Planmeca Group's value chain is affected through supplier selection, manufacturing methods, and distribution decisions, including the evaluation of logistics partners. From a strategic perspective, the growing customer demand for sustainability-related information has further strengthened the integration of corporate social responsibility into commercial operations and strategic priorities. Decision-making processes are informed by sustainability data, including recently completed life cycle emission assessments for specific product lines of Planmeca and LM-Dental, which guide product development towards more environmentally responsible solutions. In investment decisions, energy-efficient technologies, sustainable production methods, and partnerships that align with the Group's sustainability target are prioritised.

Planmeca Group has already implemented a range of concrete measures across its operations to address identified sustainability matters. For example, Planmeca products are designed with a focus on durability, upgradability, and recyclability, with approximately 90% of total product weight being recyclable. Specific components, such as circuit boards and tube heads, are taken back for recycling. In manufacturing, Planmeca Group has made targeted investments in energy-efficient production, transitioned to carbon-free nuclear-based or renewable electricity, installed solar panels, and introduced partial biogas use in surface treatment processes in selected production facilities.

Sustainability responsibilities have been strengthened through increased personnel resources, with approximately seven employees working primarily in sustainability-related roles across Planmeca Group. The Group is also currently preparing to adopt CSRD-aligned sustainability reporting in all of its operating countries. In Finland, Planmeca Oy, Planmed Oy and Plandent Oy have updated their ISO 14001-certified environmental management systems for 2025.

Within Planmeca Group, sustainability considerations are integrated into business planning and oversight. The Board of Directors is responsible for approving and overseeing key sustainability matters. The Executive Management Team monitors developments and conveys stakeholder expectations. Planmeca Group's Sustainability Working Group further supports operational sustainability planning and execution.

Given the maturity of Planmecca Group's existing responsibility practices, no significant changes to the business model or strategy have been required resulting from the DMA. There are also currently no major development programmes or investments underway that are directly linked to the identified impacts, risks, or opportunities. However, Planmecca Group continues to monitor developments in customer expectations, emerging markets, and relevant technologies to ensure continued alignment with its sustainability targets.

Financial impacts

During the reporting period, Planmecca Group has not identified material sustainability-related risks or opportunities having a quantifiable financial impact on its financial position, performance, or cash flows. However, certain identified risks and opportunities may have medium- to long-term financial implications, if not adequately managed.

Higher energy prices, for instance, may increase production costs and reduce margins. While this has not caused a material impact during the reporting period, prolonged or extreme energy price fluctuations could affect Planmecca Group's profitability in future periods. Similarly, tightening circular economy regulations or product compliance obligations may require changes to product design, production, or logistics processes. If not addressed proactively, these regulatory developments might lead to increased compliance costs or reduced market access.

On the opportunity side, Planmecca Group is in a position to benefit from global megatrends, such as technological breakthroughs and demographic shifts. Technological advances drive demand for digital solutions, which Planmecca Group companies address through strong R&D, close collaboration with healthcare professionals and universities, and customer-oriented product design. Meanwhile, demographic and social changes, such as a growing middle class and longer life expectancies, are increasing demand for healthcare services and aesthetic dentistry.

Investments in circular product design, renewable energy, and digital innovations are expected to enhance long-term competitiveness, cost efficiency, and revenue diversification, although related financial returns are expected to materialise progressively and are therefore not reflected in the current reporting year. At the time of reporting, Planmecca Group is not aware of any sustainability-related risks or opportunities that would give rise to a significant risk of material adjustment to the carrying amount of its recognised assets or liabilities in the next financial year.

Although financial effects are not yet material, Planmecca Group expects that sustainability-related risks and opportunities will have growing financial relevance over the short (under 1 year), medium (1–5 years), and long (beyond 5 years) term. In

the short term, increases in energy prices and inflationary pressure on raw materials may affect production costs and operational margins. Additionally, a competitive labour market in specialised roles may lead to higher talent acquisition and retention costs. These short-term pressures are mitigated through energy efficiency measures, supplier contract reviews, and employer branding efforts.

Over the medium term, changes in EU regulatory frameworks may require adjustments in product development, packaging, and logistics. Non-compliance could impact market access or require increased capital expenditure for adaptation. However, Planmecca Group's service-based and modular product models, together with ISO-certified quality and environmental systems, support regulatory preparedness and cost-effective compliance.

In the long term, the transition to a low-carbon economy and stakeholder demands for ESG performance may influence customer purchasing decisions and institutional partnerships. To mitigate transition risks and harness opportunities, Planmecca Group is already investing in renewable energy, circular product design, and digital innovations, particularly in connected devices and AI-driven applications. These initiatives are expected to open new revenue streams and strengthen long-term resilience and competitiveness.

Going forward, Planmecca Group's investment plans are expected to focus on:

- Expanding digital services and AI capabilities
- Enhancing production sustainability through energy investments and circular design
- Further developing global R&D and educational partnerships.

Resilience of strategy and business model

Planmecca Group's strategy and business model demonstrate strong resilience in managing material sustainability-related impacts, risks, and opportunities, owing to its long-term commitment to innovation, quality, and responsible business conduct. This resilience is supported by the vertically integrated manufacturing structure, service-based business model, and modular product design, which provide the Planmecca Group with the flexibility to respond to changes in regulations, technology, and stakeholder expectations.

Planmecca Group has conducted a qualitative resilience analysis covering the short, medium, and long term. The analysis was based on scenario assessments and internal reviews by the Sustainability Working Group and Executive Management Team, drawing on input from key functions including R&D, supply chain, HR, and compliance.

Over the short and medium term, Planmecca Group's integrated product development, in-house production, and active collaboration with suppliers and academic partners reduce exposure to operational disruptions and talent shortages. Continuous monitoring of ESG regulations and customer requirements supports preparedness for policy changes and evolving market dynamics.

Over the long term, the Group's resilience is strengthened by its emphasis on modular and upgradeable products, investment in research and development, and strategic partnerships with universities and dental care professionals. These factors support product circularity, digital transition, and innovation capacity, which are essential for addressing future transition risks.

In addition, ISO-certified management systems and Planmecca Group's *Global Code of Conduct* structure operational risk management and support internal oversight mechanisms. These systems enable Planmecca Group to address both negative impacts and proactively leverage positive opportunities.

Currently, no significant vulnerabilities have been identified that would compromise Planmecca Group's ability to execute its long-term strategy. However, emerging physical climate risks and geopolitical supply chain volatility are monitored regularly and incorporated into business continuity planning and supplier risk assessments.

Double materiality assessment process

Planmecca Group has identified material sustainability matters and related material impacts, risks, and opportunities in its double materiality assessment process. The assessment considered material impacts in the short, medium and long term, and covered both Planmecca Group's own operations and its value chain, including geographical locations, relevant activities and business relationships, with particular attention to areas that give rise to heightened risks of adverse impacts.

The input parameters used in the materiality assessment include both direct data collected by Planmecca Group and external sources, such as IPCC, SASB and other industry and geography-specific reports. Stakeholders have been engaged during the materiality assessment process, and their input has informed the assessment. Stakeholder engagement processes and results are described in more detail [in the chapter concerning Planmecca Group's business model and strategy](#).

The assessment used defined assumptions, including short, medium and long-term time horizons, severity scales for impacts, a likelihood scale, a financial magnitude scale, and clearly defined materiality thresholds.

Negative impacts have been prioritised based on their relative severity and likelihood. Severity has been calculated as the sum of scale, scope and irremediability on

a range from 0 to 15. Potential negative impacts have been assessed by multiplying severity with likelihood. Positive impacts have been prioritised based on scale, scope and likelihood on a range from 0 to 10.

Materiality thresholds have been defined as follows: a negative impact is material if the scale, scope or irremediability value is 4 or more and/or the severity value is 8 or more, while a positive impact is material if the scale or scope value is 4 or more and/or the severity value is 5 or more. Actual negative impacts have been assessed based on severity directly.

Potential impacts have been assessed by applying likelihood to the severity score. The results of the impact materiality assessment have been used to inform the setting of sustainability targets, the planning of management actions and the design of monitoring processes.

Financial risks and opportunities have been identified and assessed with consideration of the connections between Planmeca Group's impacts and dependencies and the risks and opportunities that may arise from them. Dependencies on resources and business relationships have been explicitly considered as part of the assessment process. For risks and opportunities, financial magnitude has been assessed on a scale from 0 to 15. Likelihood has been assessed on a scale from 0 to 1. Materiality has been determined by multiplying the financial magnitude and likelihood scores. A risk or opportunity has been considered material if the resulting value is 8 or more.

Sustainability-related risks have been assessed against the same criteria and prioritised on an equal basis with other risks. The process is fully integrated into Planmeca Group's existing risk assessment system and tools.

Double materiality assessment methodology

Planmeca Group has applied specific methodologies and assumptions in its double materiality assessment process. Impacts have been assessed using a scoring system based on severity and likelihood. Severity has been evaluated using three dimensions for negative impacts (scale, scope and irremediability), and two dimensions for positive impacts (scale and scope), each scored on a scale from 0 to 5. Likelihood has been assessed on a scale from 0 to 1, representing the probability of occurrence.

For risks and opportunities, the financial magnitude has been assessed on a scale from 0 to 15 and multiplied by likelihood to determine materiality. Materiality thresholds have been defined to determine which impacts, risks and opportunities are considered material. The assessment covered short, medium and long-term horizons.

Integration, monitoring and review

Responsible managers within Planmeca Group identify and assess impacts, risks, and opportunities related to their business areas in line with the Group's double materiality framework. These assessments are updated on a regular basis as part of Planmeca Group's sustainability management processes, or when triggered by significant changes in the operating environment, stakeholder feedback, regulatory developments, or internal monitoring data.

The process is coordinated by Planmeca Group's Head of Compliance and Corporate Responsibility, who ensures consistency and integration across business functions and leads the consolidation of material updates. Periodic reviews are conducted in line with business planning cycles and involve both operational management and sustainability specialists.

Material changes to impacts, risks or opportunities, as well as any updates to related policies, actions, metrics and targets, are reviewed by the Sustainability Working Group and reported to the Executive Management Team and the Board of Directors to support informed decision-making and strategic oversight.

Planmeca Group's DMA process is fully aligned with Group's overall risk management system, which is described in more detail [under Governance](#). Sustainability-related risks and opportunities are evaluated alongside other business risks and contribute to the overall risk profile and risk management activities. Material opportunities are managed through Planmeca Group's overall governance and planning processes.

Planmeca Group is reporting in accordance with the CSRD requirements for the first time. Therefore, any changes compared to the results of previous reporting periods can only be assessed in future reporting cycles.

Assessment of E1 Climate change

Planmeca Group's climate-related risks have been assessed by calculating the Group's carbon footprint. The target was to identify the Group's most significant risks and impacts on the climate. Actual emissions have been calculated in accordance with the E1-6 disclosure requirements, and they are presented in more detail in the corresponding section. Potential future greenhouse gas emissions have been estimated in relation to Planmeca Group's targeted annual revenue growth.

Planmeca Group considers physical climate-related risks as part of its climate change adaptation strategy. These risks include operational and supply chain disruptions resulting from extreme weather conditions and climate-related events such as heatwaves, floods and hurricanes. Such events may affect regions where Planmeca has production facilities and critical supplier networks. The Group's resilience analysis

covers its own operations including product development, manufacturing, logistics and sales, as well as selected upstream suppliers and downstream distribution partners. Low-impact supply chain segments have been excluded.

The physical risk assessment is based on scenario modelling using the IPCC RCP and SSP frameworks, including RCP/SSP2.6 and RCP/SSP8.5 scenarios. The analysis focused on identifying risks relevant to business continuity and long-term competitiveness and was performed over medium-term (to 2030) and long-term (to 2050) horizons. Facility-level modelling and complete geographic mapping were not included at this stage. The results indicate moderate exposure to physical risks, primarily linked to sourcing and distribution disruptions. In a high-emission scenario, these risks are amplified due to greater volatility and intensity of climate events.

Planmeca Group identified transition risks arising from its exposure to GHG emissions in Scope 1, 2 and 3, and from its energy use in production and logistics. These risks include regulatory tightening, energy price volatility, carbon pricing mechanisms and increases in raw material costs. They are relevant across short-, medium- and long-term time horizons.

The resilience analysis incorporated scenario-based modelling using RCP/SSP2.6 and RCP/SSP8.5 to evaluate the implications of these transition risks on operations and value chains. In the high-emission scenario, cost-related risks are magnified and stakeholder pressure increases. In the low-emission scenario, risks are reduced but require earlier and more significant investments in decarbonisation, renewable energy, and product innovation.

The analysis indicated that energy and logistics costs, emissions compliance obligations, and changing procurement requirements are the most material transition risks to Planmeca Group. Opportunities include development of energy-efficient, modular and circular product platforms, greater reliance on renewable energy and improved supply chain transparency.

Planmeca Group's resilience analysis is based on climate-related scenario analysis using the IPCC RCP and SSP frameworks. Two scenarios were applied: RCP/SSP2.6, representing a low-emission and high-mitigation pathway aligned with the Paris Agreement, and RCP/SSP8.5, representing a high-emission, fossil fuel-intensive scenario. These scenarios were used to assess the severity of both physical and transition risks over the medium-term (to 2030) and long-term (to 2050) time horizons. Assumptions included macroeconomic decarbonisation trends, energy price dynamics, regulatory developments and technological change. The estimated financial effects were evaluated qualitatively, focusing on strategic exposure rather than facility-level quantification.

The results of the scenario analysis are used to guide Planmeca Group's strategic planning, investment decisions and mitigation budgeting. Actions under consideration include renewable energy investments, energy efficiency upgrades, integration of modular product design and supplier engagement programmes. Uncertainties remain regarding the timing and scope of future regulation, technology breakthroughs and localised climate impacts, but Planmeca Group considers its business model and financial position to be adaptable across both high- and low-carbon transition pathways.

Assessment of E5 Resource use and circular economy

Planmeca Group has assessed actual and potential impacts, risks and opportunities related to resource use and the circular economy as part of its DMA. The assessment covered Planmeca Group's own operations and its upstream and downstream value chain, focusing on resource inflows and outflows, material choices, product life cycle, and waste.

Planmeca Group screened its activities using internal procurement and production data, complemented by material flow analysis. Particular attention was given to aluminium, which plays a central role in the design and sustainability of Group's products. For example, Planmeca Group uses recycled aluminium, which requires only 5% of the energy needed to produce primary aluminium, significantly reducing environmental impact.

In the upstream value chain, Planmeca Group evaluated potential environmental impacts from raw material sourcing, such as energy use and waste generation related to aluminium and electronics. Although the Planmeca Group does not engage in extractive operations, these upstream risks are managed through material selection and supplier engagement.

Planmeca Group's products are designed for longevity, modularity and upgradeability. Software updates and component upgrades reduce the need for full replacement. Customers are encouraged to return used devices and parts through an exchange programme, and recycling instructions – including for hazardous substances – are provided in product manuals. Approximately 90% of the components in Planmeca products are recyclable.

In its own manufacturing operations, Planmeca Group applies circular practices such as a closed-loop production system in machining, reuse of surplus materials, and centralised waste sorting. Packaging is made from recycled cardboard and renewable wood, both fully recyclable. Water consumption in the use of dental units is minimised through product design and transparently documented for users.

No stakeholder consultations were conducted, as Planmeca Group's resource use was not found to create material impacts on local communities. Environmental risks are managed through ISO 14001:2015 certified environmental management systems.

Topic-specific standards classified as not material (E2, E3, and E4)

E2 Pollution

As part of its DMA, Planmeca Group did not identify any material impacts, risks, or opportunities under the topical standard E2 Pollution. The Group screened its own sites and upstream value chain to identify actual and potential impacts related to air and water pollution. This screening considered the location of the Group's properties, its business structure, and industry sector.

Impacts from own operations were assessed using site-specific data on wastewater and waste management for potential water pollution, and by comparing GHG emissions at the sectoral level for air pollution. Soil pollution was not included among the material impact areas, as Planmeca Group's operations do not involve processes or substances typically associated with significant risks of soil contamination. Environmental impacts are managed through ISO 14001:2015-certified environmental management systems. No material risks were identified in the upstream value chain either, based on supplier assessments and the nature of supplied components.

To minimise the risk of air and water pollution, Planmeca Group has implemented several preventive measures in its production processes. These include a closed-loop production system in its machining facility and a centralised wastewater filtering and management system, which ensure that process waters are handled responsibly. In addition, advanced waste sorting and the reuse of surplus residues in machining and powder-painting departments contribute to clean and controlled operations, further reducing pollution risks.

E3 Water and marine resources

Planmeca Group did not identify any material impacts, risks, or opportunities related to water or marine resources in its double materiality assessment. The Group screened its own operations and upstream value chain to evaluate whether its activities might result in significant water-related impacts. This screening considered the nature of Planmeca Group's production processes, the location of its facilities, and the sectors in which it operates.

Water consumption in Planmeca Group's own operations was assessed based on site-level water invoices, which confirmed low water use primarily for sanitary and technical purposes. The Group's manufacturing facilities operate closed-loop

systems where applicable and are supported by a centralised wastewater filtering and management system to ensure responsible water handling. Environmental risks related to water are further mitigated through ISO 14001:2015-certified environmental management systems.

Potential water-related impacts in the upstream value chain were reviewed through water footprint assessments of key raw materials used in production. No significant water withdrawal, water stress, or marine ecosystem risks were identified in connection with Planmeca Group's main suppliers or material flows.

No downstream impacts were assessed, as the use and disposal of Planmeca Group's products are not associated with water pollution or marine degradation. The products are used in professional healthcare environments and are not linked to aquatic discharge or marine resource exploitation. Consequently, potential downstream water or marine impacts fall outside Planmeca Group's reasonable control and influence.

E4 Biodiversity and ecosystems

As part of its DMA, Planmeca Group evaluated actual and potential impacts, risks, and dependencies related to biodiversity and ecosystem services. The assessment covered Planmeca Group's own operations as well as its upstream value chain and was conducted using WWF's Biodiversity Risk Filter, applying criteria such as site location, land use intensity, and proximity to biodiversity-sensitive areas.

Planmeca Group's core operations – including manufacturing, product development, and its corporate headquarters – take place in built urban environments in Finland and in Germany. The facilities are located in urban industrial zones and do not overlap with protected areas, ecologically valuable habitats or natural habitats, or species-specific conservation areas. No material impacts on biodiversity were identified at Planmeca Group's own sites or among first-tier suppliers. Downstream impacts were not assessed, as the use and end-of-life handling of Group's products are not expected to affect ecosystems.

Dependencies on biodiversity and ecosystem services were assessed as part of the same process. Given that Planmeca Group's operations do not involve the use of biological resources, ecosystem-based inputs, or land-based production systems, no significant dependencies were identified. Planmeca Group's activities were also not found to disrupt, or pose a risk of disrupting, ecosystem services.

In addition, no material transition or physical risks related to biodiversity loss were identified. Planmeca Group's operations are not associated with deforestation, intensive land use, or exposure to biodiversity-related regulation. The Group operates in the medical technology sector, which is considered low risk in terms of biodiversity

transition impacts. Systemic risks arising from biodiversity degradation and loss of ecosystem services were also considered in the WWF-based analysis, but no material systemic risks were identified.

As no own operations or supplier activities were found to materially affect shared ecosystems or communities, Planmeca Group did not conduct stakeholder consultations related to biodiversity. Any potential biodiversity-related impacts are limited to upstream value chain actors and fall outside the company's direct influence. Since no negative impacts on ecosystem services were identified at the company's sites, no mitigation measures or offsetting actions at the community level were deemed necessary.

Planmeca Group concluded that biodiversity-specific mitigation measures were not required. No obligations under the *EU Birds Directive*, *EU Habitats Directive*, *Environmental Impact Assessment (EIA)* regulations, or international biodiversity protection frameworks were triggered by the nature or location of its operations.

Assessment of S1 Own workforce

Planmeca Group employs over 4,400 people globally, including approximately 1,000 employees in Finland. Planmeca Group has identified impacts, risks, and opportunities regarding its own workforce through its DMA process. These include occupational health and safety, working conditions, equal treatment and opportunities, initiatives focused on employee wellbeing, innovation and supply chain resilience, and the positive impacts of diversity and inclusion. Opportunities also stem from collaboration with industry professionals, universities, and educational institutions.

The Sustainability Working Group oversees the process of managing these IROs in collaboration with the human resources department of Planmeca Group. This process is also aligned with ISO-based management reviews covering quality, environmental, and occupational health and safety management systems.

Workforce-related risks and opportunities are assessed using structured employee engagement surveys as part of regular sustainability governance. Findings are reviewed by the Group's management and inform HR and occupational health and safety practices, including the pursuit of zero accidents and measures to support employee wellbeing.

Planmeca Group's *Global Code of Conduct* and *Global Human Rights Policy* include commitments to equality, labour standards, and prohibition on forced and child labour. These policies also outline processes for addressing workplace safety, harassment, and whistleblowing. All Planmeca Group employees are engaged under employment agreements and required to adhere to the Group's *Global Code of*

Conduct, ensuring consistent working conditions and safety measures. Employees are also encouraged to report suspected breaches through Planmeca Group's whistleblowing channel. Rare contract workers in specialist roles are subjected to equivalent requirements through their employment terms and Planmeca Group's *Global Code of Conduct*.

Planmeca Group's identified adverse workforce impacts are primarily operational and site-specific, with key risks related to occupational health and safety, such as chemical exposure, ergonomic strain, radiation, and machinery hazards. Broader risks also involve physical strain, stress-related health issues, and potential workforce shortages or turnover. These are actively managed through ISO-compatible occupational safety systems and HR engagement efforts, with a clear goal of zero workplace accidents and the provision of safe, healthy working environments.

On the opportunity side, Planmeca leverages its commitment to employee wellbeing and safety to strengthen employer branding, enhance retention, boost productivity, and foster innovation and quality through an engaged and aligned workforce. Planmeca Group offers comprehensive health and safety support, including regular health check-ups and mental health resources, while promoting equal opportunities and innovation through its HR strategy, which focuses on engagement, motivation, and continuous development. The Group encourages youth employment with summer jobs, internships and vocational programmes, collaborating with educational institutions to attract young talent. These measures positively affect all employee segments, with focused initiatives in Finland and Germany.

To anticipate and manage identified risks, Planmeca Group has developed talent pathways and strengthened its workforce strategy. The Group's training programmes support employees' professional development, promote wellbeing at work, and create attractive career paths for new talent in the industry. These diverse training opportunities enhance the resilience of Planmeca Group's own workforce and help safeguard the long-term continuity of its business model.

Planmeca Group has identified group-specific risks and opportunities within its own workforce as part of internal risk management, occupational safety, and health planning processes. These risks and opportunities can be divided between the following groups:

Production and warehouse workers

Employees working in production and warehousing at Planmeca Group are exposed to significant occupational health and safety risks. These include physical strain from manual handling and repetitive tasks, risks associated with machinery and tools, and exposure to harmful agents such as noise, vibration, cutting fluids, solvents, industrial

oils, chlorine, acrylates, and epoxy-based substances. Risk mitigation includes mandatory safety training, personal protective equipment, periodic health checks, and workplace inspections.

Office-based employees

Office workers at Planmeca Group are primarily affected by psychosocial risks and ergonomic challenges. These include long hours of screen-based work, prolonged sitting, high cognitive workload, limited autonomy, and time pressure. Mental strain and insufficient recovery can lead to stress, sleep disturbances, and burnout. Planmeca Group addresses these risks through flexible working hours, remote work options, and improved ergonomic support.

Fixed-term and part-time workers

Employees on fixed-term or part-time contracts may face greater uncertainty regarding job continuity and may have less access to training programmes, career advancement, and employee benefits. Planmeca Group actively promotes equal access to competence development and supports permanent employment when feasible.

Age-based groups

Younger employees may require additional guidance, mentoring, and structured career development paths. Their limited practical experience and familiarity with company-specific technologies require more intensive onboarding and supervision. In contrast, older employees may need support in maintaining work ability and adapting to technological change. This group may face challenges such as physical wear, chronic conditions, and the need for longer recovery times. Targeted measures at Planmeca Group include ergonomic improvements, part-time or remote work options, and tailored training in digital tools.

Employees in critical functions

Employees working in research and development or product development hold strategically important roles for Planmeca Group's innovation and long-term competitiveness. These employees are continuously required to adopt new technologies, especially in relation to digitalisation, artificial intelligence, software development, and data analytics. Planmeca Group offers targeted upskilling, retention initiatives, and career development support for these groups.

Workers exposed to physical or chemical agents

Certain roles at Planmeca Group involve direct exposure to specific hazards. These include ionising radiation in X-ray device installation and maintenance, strong

detergents, toxic chemicals such as chlorine and lead, sensitising agents like cutting fluids, and allergens used in adhesives and coatings. Employees in these roles are subject to specific monitoring, including dosimetry, health surveillance, and tailored protective measures in accordance with national and EU regulations.

Location-based risks

Production units such as machining, coating, prototyping, and packaging involve location-specific risks at Planmecca Group sites. These include excessive noise levels, hand-arm vibration, and chemical exposure. Facilities management and maintenance staff may also face physical risks when operating equipment. These risks are managed through occupational health action plans and preventive technical controls.

Diversity-related sub-groups

Employees with immigrant backgrounds or those who belong to language minorities may require additional support to adapt to workplace culture, practices, and communication. Planmecca Group addresses this through inclusive onboarding and mentoring. Employees with partial work ability may require individualised work arrangements, assistive technologies, or accessible facilities.

Groups with opportunity exposure

Digitalisation and automation create new career paths and skill demands in fields such as software development, data analysis, and smart manufacturing. Planmecca Group actively supports equal recruitment and advancement for underrepresented groups, including women in technology roles. Internship and thesis programmes provide early-career professionals with pathways into expert roles. Planmecca Group identifies these groups as key talent pools and engages them through long-term competence development strategies.

Planmecca Group identifies a strategic risk to the continuity of its business operations arising from the Group's dependency on a skilled workforce. Therefore, Planmecca Group's strategy and business model are built upon the assumption that a motivated, professional, and safe workforce is essential to delivering high-quality medical and dental technology products. This strategic orientation is supported by Planmecca Group's focus on continuous improvement of quality and safety. The Group also integrates labour and occupational safety considerations into core business operations and R&D development processes.

The *Global Code of Conduct* and *Global Human Rights Policy* affirm that Planmecca Group treats its employees equally, complies with labour and equality laws, and prohibits forced and child labour. These documents also include provisions for safe working environments, a zero-tolerance policy for harassment, and a whistleblowing

channel for employees, linking workforce rights directly to organisational values and governance.

Operational practices reflect these strategic elements: Planmecca commits to zero workplace accidents, provides routine health screenings (especially for roles involving radiation or chemical exposure), supports mental health services, and ensures ergonomic workplace design – all of which directly mitigate workforce-related risks and reinforce capability and resilience in the business model. By incorporating these workforce-related material opportunities, such as improved safety, wellbeing, equality, and engagement, Planmecca Group strengthens its innovation capacity, product quality, employer reputation, and overall business resilience.

Planmecca Group's transition plan to mitigate climate change is not expected to have a direct impact on the Group's own workforce, as the anticipated effects of the transition plan primarily concern the upstream and downstream parts of the Group's value chain. However, energy efficiency requirements and changes in the logistics chain resulting from the transition plan may affect certain employees within the Group, for example through new skill requirements or changes in operating procedures. Nevertheless, the transition plan is not expected to result in structural changes to Planmecca Group's own workforce.

Assessment of S2 Value chain workers

Planmecca Group identified material impacts, risks and opportunities regarding its value chain workers through its DMA process. Potential risks include labour rights violations in high-risk supply chain regions. Positive impacts include strengthening local labour protections and supply chain resilience via multiple policies.

Assessment of S4 Consumers and end-users

Planmecca Group identified material impacts, risks and opportunities regarding its consumers and end-users through its DMA process. Identified risks include data protection and cybersecurity risks of digital medical devices and potential patient safety risks. Opportunities were identified related to accessibility, inclusiveness, and high-quality care.

Assessment of G1 Business conduct

As part of its DMA, Planmecca Group identified and assessed actual and potential material impacts, risks and opportunities related to business conduct, including ethical behaviour, anti-corruption, responsible business relationships, and fair competition.

The assessment covered Planmecca Group's own operations as well as its upstream

and downstream value chain. It considered Planmecca Group's impacts on affected stakeholders and the environment, and the dependencies and financial effects that may result from sustainability-related matters over the short, medium and long term.

The process applied the following relevance criteria:

Location

The geographic locations of Planmecca Group's operations and those of its business partners were assessed, noting that while core activities take place in Finland and Germany, the value chain includes jurisdictions with varying governance risks.

Activity

Planmecca Group's main activities include product development, manufacturing, and international distribution, with risk mapping focused on areas such as procurement, sales, and public sector engagement.

Sector

Operating in the health technology sector involves elevated expectations for integrity, transparency and regulatory compliance.

Structure of the transaction

The risk level was evaluated in relation to business relationships, particularly those involving indirect control or limited oversight of distributors and resellers.

The identified impacts, risks and opportunities are addressed through Planmecca Group's internal governance procedures and ethical business conduct policies.

Disclosure requirements in ESRS covered by the sustainability statement

Planmecca Group has determined the materiality of its sustainability information through a double materiality assessment and has implemented the principles set out in Section 3.2 of the ESRS 1 standard in accordance with the criteria presented in the [IRO-1 section of this sustainability statement](#).

Please refer to the [ESRS content index on page 17](#) of this report for the list of disclosure requirements complied with in the sustainability statement.

Please refer to [Appendix 2 on page 67](#) of this report for the list of datapoints that derive from other EU legislation.

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ESRS E1 – Climate change

Approach and policies

Planmeca Group plans to adopt a transition plan for climate change mitigation at the latest during the financial year 2026–2027. As of now, Planmeca Group has implemented an environmental management system aligned with ISO 14001 to manage its material impacts, risks, and opportunities related to climate change mitigation and adaptation. The system includes a comprehensive environmental policy, which addresses the material IROs identified in the DMA. Key elements include energy consumption and CO₂ emissions, resource flow and waste management, and the establishment of environmental targets and performance measurements across Group operations.

The Board of Directors and Chief Executive Officer are accountable for the implementation of the environmental policy and plans. The following areas are addressed in the environmental policy:

Climate change

Planmeca Group recognises that its operations and value chain generate greenhouse gas emissions contributing to climate change. To address this, a climate action plan aligned with the *EU Corporate Sustainability Reporting Directive* is under development, targeting carbon neutrality at the latest by 2050.

Energy efficiency

Planmeca Group is committed to reducing purchased electricity consumption relative to revenue, as part of its broader environmental performance goals under ISO 14001. At the Group's Helsinki campus, progress is tracked using the metric of electricity consumption per revenue (kWh/EUR) across campus properties A, B, D, E, F, G, and H.

In addition, Plandent Oy aims to gradually electrify its vehicle fleet so that by 2030, at least 50% consists of plug-in hybrids or fully electric vehicles. Progress is measured by the share of electric vehicles in the fleet.

Action plan

Planmeca Group has adopted an action plan regarding climate change. Key actions related to climate change mitigation and adaptation, which were taken during the reporting year and which are planned for the future, include reduction of energy and emissions, reduction of logistics-related emissions, development of emission reduction roadmap and carbon footprint assessments.

The completion of each key action is ongoing, with a long-term goal until 2050. Planmeca Group's environmental policy, endorsed by the Executive Management Team, ensures a strong commitment to meeting legal obligations and continuously improving environmental performance, which supports the allocation of necessary resources for implementing climate actions. While resource availability may influence timelines, the policy provides a stable foundation for sustained progress. The implementation of the action plan does not require significant operational expenditures (OpEx) or capital expenditures (CapEx).

Energy and emissions reduction

Planmeca Group's Helsinki campus continues to reduce emissions through the use of carbon-free purchased electricity, on-site solar energy production, and natural gas and biogas in its painting facility. In autumn 2023, approximately 700 solar panels, containing nearly 40,000 cells, were installed on the roof of Building E. These began generating electricity in February 2024, with a production capacity of up to 250 kW under optimal conditions. Their output can be monitored in real time, including cumulative production since installation.

Reduction of logistics-related emissions

Planmeca Group prioritises land and sea freight over air transport to minimise logistics-related emissions.

Development of emission reduction roadmap

Planmeca Group's future plans include the development of a CSRD-compliant emission reduction roadmap targeting carbon neutrality at the latest by 2050. The ongoing development of a CSRD-compliant emissions reduction roadmap will define measurable targets for greenhouse gas emissions.

Carbon footprint assessments

Planmeca Group has already conducted life cycle emission calculations for two Planmeca's main products and for one LM-Dental instrument. The Group plans the expansion of product-level carbon footprint assessments to guide low-emission product design.

Targets

Energy efficiency: Reducing purchased electricity consumption

Planmeca Group aims to reduce purchased electricity consumption relative to turnover as part of its energy efficiency efforts. This target supports climate change mitigation by lowering demand for external energy and reducing dependency on non-renewable sources. It applies to buildings A, B, D, E, F, G, and H at the Helsinki Campus in Finland. Electricity consumption per euro of turnover (kWh/€) is used as the performance indicator. The target is relative and reviewed annually, applying to each financial year. Progress is monitored through the environmental management system, management reviews and internal audits.

Expected outcomes

Planmeca Group's climate action initiatives are expected to contribute significantly to long-term emission reductions and improved environmental performance. Key expected outcomes include:

- Improved energy efficiency, measured by reduced electricity consumption relative to revenue.
- Reduction of GHG emissions through increased use of carbon-free electricity, decreased powder-coating waste, and preferring low-emission transport modes (land and sea over air).
- Lower product-related emissions, supported by carbon footprint assessments guiding low-emission product design.

Energy consumption and mix

Planmeca Group does not have operations in any high climate impact sectors. Energy consumption is primarily linked to electricity use in manufacturing, offices, warehouses, and logistics centres. Transport fuel is managed by external logistics partners, with efforts to encourage a shift to fossil-free alternatives.

The following overview covers the energy consumption of the majority of Planmeca Group companies, including the Helsinki campus in Helsinki (Planmeca Oy, Plandent Oy, Planned Oy), other Finnish-based subsidiaries (LM-Instruments Oy, Entteri Professional Software Oy), and most of the Plandent Division companies in Europe. While data from some subsidiaries is not yet available, it is expected to be included for 2025–2026 reporting period.

Energy consumption and mix

		FY 2024–2025
E1-5 37	Total fossil energy consumption (calculated as the sum of ESRS disclosure lines 1 to 5)	29,826.35 MWh
E1-5	Share of fossil sources in total energy consumption	15.84%
E1-5 37	Consumption from nuclear sources	5661.26 MWh
E1-5	Share of consumption from nuclear sources in total energy consumption	3.0057%
E1-5 37	Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	199.96 MWh
E1-5 37	Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	151758.74 MWh
E1-5 37, 39	The consumption of self-generated non-fuel renewable energy	907.58 MWh
E1-5	Total renewable energy consumption (calculated as the sum of ESRS disclosure lines 8 to 10)	152866.28 MWh
E1-5	Share of renewable sources in total energy consumption	81.16%
E1-5	Total energy consumption (calculated as the sum of ESRS disclosure lines 6, and 11)	188,353.89 MWh

Greenhouse gas emissions

Reporting scope and limitations

Scope 3 category 1 (purchased goods and services) forms a significant Scope 3 greenhouse gas emission category for Planmeca Group. For example, consumables, including gloves, suction devices, protective equipment, and cleaning agents, are central to Planmeca Group's offering, especially within Plandent Division, to ensure a proper infection control and a safe treatment environment at clinical practices. Scope 3 category 1 is also subject to growing regulatory and environmental scrutiny.

GHG emissions

	N (tCO2eq)
Scope 1 GHG emissions	
Gross Scope 1 GHG emissions	5,774.97
Scope 2 GHG emissions	
Gross location-based Scope 2 GHG emissions	4,440.05
Gross market-based Scope 2 GHG emissions	8,385.23
Significant scope 3 GHG emissions	
Total Gross indirect (Scope 3) GHG emissions	2,224,921.4
1 Purchased goods and services	645,368.80
2 Capital goods	5,755.53
3 Fuel and energy-related Activities (not included in Scope 1 or Scope 2)	1,844.81
4 Upstream transportation and distribution	1,557,344.27
5 Waste generated in operations	1,221.92
6 Business travelling	7,393.18
7 Employee commuting	3,299.00
8 Upstream leased assets	8.16
9 Downstream transportation	2,323.98
10 Processing of sold products	0
11 Use of sold products	0
12 End-of-life treatment of sold products	0
13 Downstream leased assets	361.77
14 Franchises	0
15 Investments	0
Total GHG emissions	
Total GHG emissions (location-based)	2,235,136.43
Total GHG emissions (market-based)	2,239,081.61

GHG emissions for the reporting year have been measured using data from entities in Planmeca Group's value chain that have different reporting periods from the parent company's own. While this introduces some timing inconsistencies, efforts are ongoing to improve alignment across reporting cycles. Scope 3 categories 3, 10, 11, and 14 were excluded from assessment, as the Group does not have those emissions.

GHG removals and GHG mitigation projects financed through carbon credits

Planmeca Group follows the EU's net-zero 2050 target and aims to become SBTi-certified, with more specific climate goals to be published in its upcoming climate transition plan. While the Group does not currently conduct GHG removal or mitigation projects across its operations and has not made public claims of GHG neutrality involving carbon credits, one exception exists at the subsidiary level. Planmeca's French subsidiary SAS Planmeca France participates in GHG mitigation through the Clean Advantage programme, managed by Fleetcor in partnership with Greenprint LLC, offsetting vehicle emissions via certified carbon credits. At Group level, no contractual agreements for carbon credits are in place, but the Group intends to collaborate with verified offset providers in the future.

Internal carbon pricing

Planmeca Group does not apply internal carbon pricing schemes at this time. The timeframe in which Planmeca Group aims to apply internal carbon pricing schemes is 5 years.

ESRS E5 – Resource use and circular economy

Approach and policies

Planmeca Group has adopted a set of policies and frameworks to manage material impacts, risks, and opportunities related to resource efficiency and sustainability across its operations and value chain. These include the *Global Code of Conduct*, which sets expectations for sustainable sourcing across the value chain. It also guides practices related to resource flows and waste generation together with environmental management systems aligned with the ISO 14001 standard.

Key elements of ISO 14001 standard for Planmeca Group include resource flows, waste management, and the establishment of environmental targets and performance measurements across operations. The Group's *Conflict Mineral Policy Statement* further promotes transparency in sourcing raw materials, while the data protection and IT policies support responsible practices in the reuse and handling of digital devices.

The Board of Directors and Chief Executive Officer are accountable for implementation of these policies.

Action plan

Planmeca Group has adopted an action plan regarding resource use and circular economy. Key actions related to resource use and circular economy, which were taken during the reporting year and which are planned for the future, include life-cycle emission assessments, circular economy, material efficiency, and waste and resource flow management.

Life cycle emission assessments

Planmeca Group has conducted comprehensive life cycle emission calculations for three key products: **Planmeca Compact™ i5**, **Planmeca Viso® G7**, and the Gracey curette manufactured by LM-Instruments. These assessments cover the environmental impacts of every component and sub-assembly of each product throughout their entire product life cycles, from raw material sourcing and manufacturing to use and end-of-life stages. The assessments are compliant with ISO 14040 and ISO 14044 standards.

The calculations have been independently verified by a third party to ensure accuracy and credibility. They support the Group's commitment to improving

resource efficiency, reducing emissions, and enhancing transparency in product development. The results inform future design and sourcing decisions, contributing to circular economy goals and aligning with ISO 14001:2015 environmental management principles.

Circular economy

To reduce packaging waste and improve resource efficiency, Plandent A/S in Denmark has developed a delivery system in collaboration with parcel carrier PostNord that utilises reusable packaging instead of traditional cardboard boxes.

In Finland, Plandent Oy is piloting the use of reusable transport boxes for customer deliveries to evaluate their environmental benefits and operational feasibility. These initiatives support circular economy goals by minimising single-use materials and promoting reuse in logistics. Planmeca Oy and Planmed Oy have also participated in the Nordic Circular Design Programme (NCDP) to prepare for circular business models and the upcoming EU Ecodesign for Sustainable Products Regulation (ESPR), aligning product development with circular economy principles.

Material efficiency

Planmeca Group promotes efficient material use to reduce costs and environmental impact. During 2024–2025, Planmeca Group has participated in the Nordic Circular Design Programme to prepare for circular business models and upcoming *EU Ecodesign for Sustainable Products Regulation* (ESPR), aligning product development with circular economy principles.

Waste and resource flow management

Planmeca Oy, Plandent Oy, and Planmed Oy are actively implementing measures to improve waste and resource flow management. These include increasing the recycling rate of waste and reducing the total waste volume relative to revenue. In addition, targeted actions are being taken to reduce hazardous waste generated from the milling process of **PlanEasyMill™** service and to lower powder coating consumption in production.

To support the reuse of digital devices and components, a *Data Deletion Standard Operating Procedure* has been implemented to ensure secure and responsible handling. The scope of these actions covers the three companies mentioned, and all initiatives are currently ongoing.

The Group has adopted a *Conflict Mineral Policy Statement* to govern the management of resource inflows, particularly focusing on raw materials used in electronic components. Rare earth metals and conflict minerals can cause significant environmental harm during extraction, especially at the early stages of the supply chain. Planmeca Group is committed to responsible sourcing practices that minimise these impacts by ensuring transparency, traceability, and compliance with applicable regulations. This policy supports the Group's broader environmental and ethical standards and contributes to sustainable product development.

Expected outcomes

The expected outcomes of the listed actions include maintaining and continuously improving the level of environmental protection in accordance with ISO 14001 and the following key outcomes:

- Enhanced circularity, with increased sales of refurbished parts reducing the need for new materials and associated emissions.
- Waste reduction, both in total volume and through higher recycling rates.

Targets

Planmeca Group has set a range of targets related to resource use and circular economy. These targets are measurable, outcome-oriented, and time-bound. The following targets apply to Planmeca Oy and Planmed Oy operations in Helsinki Campus in Finland.

In accordance with ISO 14001 standard, the following targets are legally binding. Some of the targets are based on EU legislation (such as CSRD and CSDDD), others derive from Finnish national legislation (including the *Environmental Protection Act*, *Waste Act*, *Waste Decree*, and *Chemicals Act*), and some are specific to legislation applicable to the industry of Planmeca Group.

Targets related to resource flows

Reducing the amount of packaging waste

Target is to reduce the amount of packaging waste generated in connection with product deliveries. This will be achieved by monitoring the use of packaging materials (specifically cardboard, paper, and plastic) in relation to the gross weight of goods sold. The metric used is the amount of packaging material used (in kilograms)

per kilogram of goods sold. This data will be reviewed semi-annually to track progress and identify opportunities for reduction.

Increasing the use of recycled fibre in delivery packaging

Target is to increase the proportion of recycled fibre used in delivery packaging, while ensuring that the strength and durability requirements of the packaging are still met. The metric for this target is the percentage of recycled fibre in purchased cardboard packaging and packaging paper. This will be monitored monthly to ensure consistent improvement.

Increasing the sales of refurbished parts

Refurbished parts re-enter the system as secondary inflows, replacing the need for new components. This reduces demand for virgin materials and supports more sustainable sourcing. The target is measured in number of refurbished parts sold (units) with the target of annual growth of 5% in sales volume. The target applies to the financial year and will be measured through sales figures.

Enhancing the recycling of circuit boards from Planmeca devices

This target focuses on increasing the recycling of circuit boards by promoting the use of factory-refurbished components. The objective is for factory-refurbished circuit boards to account for 10 percent of total circuit board sales by the year 2026. The metric used is the sales volume of factory-refurbished circuit boards relative to new circuit board sales.

Strengthening the auditing process for a sustainable supply chain

The target is to further develop the auditing process to ensure that suppliers within the Planmeca Group's supply chain meet sustainability requirements. This includes enhancing the ability to trace the origin of materials used in products. The metric for this target is the supplier's ability to present formal evidence of their material sources upon request. This requirement supports transparency and accountability in sourcing practices and contributes to the overall integrity of the supply chain.

Targets related to waste management

Improving the recycling rate

This target aims to improve the proportion of generated waste that is recovered as material instead of being incinerated in accordance with the targets set by the EU:

- 50% by 2025
- 60% by 2030
- 65% by 2035.

The recycling rate measures how much of the generated waste is recovered as material rather than being disposed of. It is a key indicator of how effectively waste is being transformed into a resource. Performance against the disclosed target is according to the Environmental Management System, management reviews and internal audits. The progress is measured against the base year of 2024.

Total waste reduction

Reducing total waste requires optimising inflows by sourcing more efficiently, using fewer materials, or selecting materials that generate less waste during processing. This target comprises total waste volume relative to turnover (total waste flow / turnover) and includes waste fractions, metal waste, and electrical and electronic waste.

The target is to decrease the total amount of waste annually in relation to turnover. The unit of measure is tonnes per euros, and the target applies to annual year. The target will be reviewed according to the Environmental Management System, management reviews and internal audits.

Reducing powder coating consumption below 10 kg per operating hour

Reducing the consumption of powder coating in production means using fewer raw materials, which lowers the environmental footprint and procurement costs. Excess powder that cannot be recovered or reused becomes waste. Lowering consumption helps minimise waste stream, supporting waste reduction goals.

The consumption will be measured against the base year of 2024. Performance against the disclosed target is according to the Environmental Management System, management reviews and internal audits.

Reducing hazardous waste from PlanEasyMill™ service

The first target is to monitor the amount of cutting fluid waste generated by the milling machine used for PlanEasyMill service. This will be achieved by weighing the waste produced during each fluid change. The purpose of this phase is to establish a baseline for the quantity of waste currently being generated, which will help in identifying opportunities for improvement and reduction.

The second phase focuses on optimising the interval at which cutting fluid is changed. This optimisation will be based on the recommendations provided by the fluid manufacturer. Once the new interval is implemented, its impact on the volume of waste generated will be assessed. The goal is to determine whether adjusting the change frequency can lead to a more efficient use of cutting fluid and a reduction in waste.

The metric used to evaluate progress in both phases is the amount of cutting fluid waste generated either annually or semi-annually. This will be measured relative to the number of milling jobs performed on the respective machines. The metric is expressed as kilograms of waste per number of milling jobs, providing a clear and comparable indicator of efficiency and environmental impact over time.

Reuse of digital devices

To support circularity while protecting sensitive data, Planmeca Group aims to ensure the secure reuse of digital devices and components. Data privacy and cybersecurity risks must be carefully managed across the value chain. Compliance is ensured through the *Data Protection Policy*, *Data Deletion SOP*, and monitoring by the Data Protection Officer (DPO).

Resource inflows

Planmeca Group has implemented processes that track the origin, volume, and type of resources entering operations. These processes ensure transparency and support the Group's sustainability objectives. Planmeca Group regularly reviews resource inflow data to identify opportunities for efficiency improvements and to align with relevant ESRS requirements.

Reporting scope and limitations

In the reporting period, material resource inflows were assessed across Planmeca Group's various entities. These inflows vary significantly by entity type and operational scope, ranging from negligible in non-operative and sales-focused subsidiaries to substantial and diversified in manufacturing and distribution operations.

Several subsidiaries and holding companies reported no significant resource inflows due to their non-operative status, absence of employees, lack of physical facilities, or purely financial activities. For these entities, there are no purchases of raw materials, packaging, or equipment, and operations are limited to managing stakes or providing services without direct material consumption.

In sales subsidiaries and agencies material inflows are minimal or limited to office electricity, water consumption, IT equipment, and office supplies. These entities do not handle goods, packaging, or warehousing, as all physical inflows are managed by central distribution companies or parent entities.

For operational entities engaged in manufacturing or distribution, resource inflows are more substantial and diverse, and have therefore been outlined below. Key material categories include plastics (used in packaging, single-use items, and dental products), metals such as stainless steel and aluminium (for dental equipment

and instruments), cardboard and paper (mainly for packaging and shipping), and electronic components. Some entities reported an increasing share of recycled plastics, although virgin plastics remain prevalent for products with strict hygiene requirements. Medical-grade plastics and 3D printing resins have been sourced from specialised suppliers, for example for dental aligner production, while packaging materials are procured from international vendors to ensure product protection and compliance with medical device standards.

Distribution companies focus on responsible handling of imported dental equipment, supplies, and packaging, emphasising supplier selection based on sustainable practices and minimising waste through recycling initiatives.

Summary of resource inflows

E5-4 31a	AR22	Total weight of products, technical and biological materials used during the reporting period	4567.86 t
E5-4 31b	AR 23	Percentage of biological materials used (and biofuel used for non-energy purposes)	0.0219%
E5-4 31c	AR 23	Absolute weight of reused or recycled components and intermediate products, as well as recycled materials (including packaging) used in the production of the company's products and services	204.6 t
E5-4 31c	AR 23	Percentage of reused or recycled components, intermediate products and recycled materials (including packaging) used to manufacture the company's products and services	4.48%

Resource inflows of manufacturing and development businesses

The manufacturing businesses of Planmeca Group identified the following resource inflows, which are listed in the following table. All relevant cross-entity flows have been accounted for to avoid double-counting.

Resource inflows for Planmeca Oy were calculated with a formula that calculates the total mass of each component used in a dental unit or extraoral device (in tonnes) by summing the weight of each device times quantity, divided by 1000.

For KaVo Dental GmbH's instrument business, nearly 100% of used materials is stainless steel. KaVo manufactures roughly 80% of the components in house from raw bars. For KaVo treatment units, components are produced from external sources according to KaVo drawings and made of plastics, glass, stainless steel, brass, copper, aluminium and silicone. The final assembly is done in house.

KaVo data was sourced by estimation. The company used recycling passes for each product, chose one product out of instrument portfolio and one reference product from dental equipment portfolio to get rough assumptions on used materials. Those values were accumulated with the number of products sold to customers.

LM-Instruments Oy reported the primary materials used in the manufacturing of hand instruments and orthodontic appliances. The company also purchases components and materials for the manufacturing of ultrasonic scaling devices and dental tracking system devices. For steel and aluminium, the suppliers of LM-Instruments provided recycling rates; however, it is not known how much of the recycled content originates from the suppliers' own production loops versus external scrap sources.

Breakdown of resource inflows

Material (weight in 1000 kg)	Planmeca Oy	Planmeca Medical Equipment Co., Ltd.	KaVo Dental GmbH	LM-Instruments Oy	Triangle Furniture Systems Inc.
Aluminum (EU)	84.09		500	15.08, of which 9.05 reused or recycled	1
Aluminum (Rest of world)	392.49	227, of which 77 reused or recycled			
Brass	7.04		17		
General	717				
Glass	4.14		6		
Lead	16.63				
Mixed electronics (For components like PCBs, stepping motors etc.)	136.4		3		
Plastics	87.66		325		
Silicone	4		4	1.46	
Steel (EU)	159.95		350	3.5, of which 2.12 reused or recycled	
Steel (Rest of world)	95.3		50		

Entteri Professional Software Oy develops software solutions and provides related services and most of its resource inflows consist of IT equipment and furniture, which had been purchased prior to the reporting year. Due to the nature of its business, Entteri's resource inflows were excluded from the table.

PlanSmile S.L., which manages the clear aligner provider HeySmile, sources key materials for dental aligner production, including medical-grade plastic sheets and 3D printing resins from specialised suppliers, which have been selected for their high quality and compliance with international standards relevant to the medical device sector. However, due to the relatively low weight of these materials, the data has been excluded from the table.

Resource inflows of sales agencies and subsidiaries

Sales subsidiaries and non-manufacturing entities within Planmeca Group do not produce goods. Instead, they purchase all products from parent companies or suppliers. Resource inflows include both goods for resale and operational resources.

During this reporting period, data has been omitted for sales subsidiaries, either because it did not exceed materiality thresholds or because data collection procedures are still under development and not yet harmonised across companies. In the future, resource inflows for material active sales and import companies will be estimated and reported by material category, using supplier data, purchase records, and conservative estimation methods to ensure accuracy and avoid double counting.

Resource inflows of non-operative businesses

Many entities within Planmeca Group operate solely as holding companies, with no employees, no facilities, and no direct operational activities. As a result, there are typically no material resource inflows to report, and the section is not applicable for non-operative companies or those without production, inventory, or office presence.

Some entities lack methodologies for certain countries or have not yet established resource inflow tracking due to the absence of operational activities or facilities. Overall, for non-manufacturing, non-operative, or holding entities, ESRS E5-4 is not applicable.

Resource outflows

Within Planmeca Group, most entities either do not have direct resource outflows due to their business model or they support circular economy principles through supplier selection, product design, packaging choices, and waste management practices. Where production occurs, efforts focus on sustainable sourcing, waste reduction, and recyclability.

Reporting scope and limitations

Information on resource outflows, product reparability, and circular economy principles is based on data and documentation provided by manufacturers or suppliers. Within Planmeca Group, most companies do not engage in manufacturing or production activities and therefore have limited or no direct resource outflows. These include sales agencies, service providers, trading companies, and holding companies, which, in some cases, have no operational business, employees, or facilities. In such cases, questions regarding circular economy principles and resource outflows are not applicable, and relevant data is unavailable.

Several entities within Planmeca Group operate as distributors or importers. These include companies within the Plandent Division, including KOL-Dental and JH Hammastuote Oy. As an example, KOL-Dental does not manufacture products but instead distributes medical and dental equipment sourced from external suppliers. All these products are delivered in external packaging, primarily consisting of cardboard- and plastic-based materials. In its own shipments, KOL-Dental selects packaging materials carefully to ensure recyclability and compliance with waste handling regulations, prioritising cardboard and paper fillers over plastic where possible. The company does not design primary packaging but aims to reduce secondary packaging and avoid excessive materials in logistics operations.

JH Hammastuote Oy imports products designed by manufacturers who incorporate circular economy principles, such as using recyclable materials or reusable components. The company selects suppliers who prioritise circular economy and responsible waste management.

Further examples include Planmeca Iberia S.L. and SAS Planmeca France, which act as sales agencies and technical support providers for Planmeca Oy and do not manufacture, handle, or distribute products themselves. They support and promote the circular economy principles implemented by Planmeca Oy, whose dental devices are designed for durability, reparability, and upgradeability, and rely on Planmeca Oy's internal sustainability reports and product technical documentation to classify products as circular economy compliant. Planmeca Iberia and Planmeca

France encourage customers and partners to participate in take-back and recycling initiatives and follow standard waste reduction and recycling practices in their office operations.

Regarding manufacturing companies within Planmeca Group, Planmeca Oy highlights the long lifespan and quality of products, such as dental units and imaging devices, which are designed to last at least 10 years, with possibility to extend lifetime with maintenance and upgrades. Planmeca Oy uses recyclable materials and modular components to extend product life and minimise waste. The products comprise mainly aluminium, and about 90% of their components can be recycled. The packaging of manufactured products is typically single use, but recyclable. Planmeca Oy has also invested in better powder recycling systems to reduce waste.

For products manufactured by KaVo Dental GmbH in Germany, dental instruments are repairable, while certain subassemblies are not.

As a manufacturer of dental aligners, PlanSmile S.L. integrates circular economy principles by selecting suppliers who prioritise sustainable material sourcing, by implementing waste reduction and recycling strategies for pre-consumer waste, by collaborating on recyclable or reusable materials, and by optimising production efficiency to minimise resource consumption and waste. PlanSmile uses supplier-provided information and certifications to estimate material sustainability and waste management, with data limited to materials and equipment used directly in its production processes.

Some entities, such as those managing non-physical products, have noted the current difficulty in applying circular economy principles to digital offerings. These include Entteri Professional Software Oy, which develops and maintains AssisDent dental practice management system and **Romexis® Image Cloud** hosting service.

Overview of disclosed resource outflows of Planmeca Oy

E5-5 36c	AR 27	The proportion of recyclable materials in all products	90%
E5-5 36c		Percentage of recyclable materials in packaging	100%
E5-5 37a		Total amount of waste generated	717.08 t
E5-5 37b		Total amount of hazardous waste diverted from final disposal	12.66 t
E5-5 37b(i)		Total amount of hazardous waste prepared for reuse from final treatment	0 t
E5-5 37b(ii)		Total amount of hazardous waste diverted from final disposal to recycling	2.05 t
E5-5 37b(iii)	AR 31	Total amount of hazardous waste diverted from final disposal to other recovery operations	10.61 t
E5-5 37b		Total amount of waste diverted from conventional final disposal	488.38t
E5-5 37b(i)		Total amount of conventional waste prepared for reuse from final disposal	0 t
E5-5 37b(ii)		Total amount of conventional waste diverted from final disposal to recycling	282.95 t
E5-5 37b(iii)	AR 31	Total amount of conventional waste diverted from final disposal to other recovery operations	205.43 t
E5-5 37 c		Amount of hazardous waste sent for final disposal	10.61 t
E5-5 37 c (i)		Amount of hazardous waste sent for incineration	10.61 t
E5-5 37c (ii)		Amount of hazardous waste directed to the landfill	0 t
E5-5 37c (iii)	AR 32	Amount of hazardous waste directed to other disposal operations	0 t
E5-5 37c		Amount of conventional waste sent for final disposal	205.43 t
E5-5 37 c(i)		Amount of conventional waste directed for incineration	205.43 t
E5-5 37 c (ii)		Amount of conventional waste directed to landfill	0 t
E5-5 37c (iii)	AR 32	Amount of conventional waste directed to other disposal operations	0 t
E5-5 37 d		Total amount of non-recyclable waste	216.03 t
E5-5 37 d		Percentage of non-recyclable waste	30.13 %
E5-5 39		Total amount of hazardous waste produced by the company	23.27 t
E5-5 39		Total amount of radioactive waste produced by the company (radioactive waste is defined in Article 3(7) of Council Directive 2011/70/Euratom)	0 t
AR 29. The type of waste is to be understood as hazardous waste or non-hazardous waste. Some specific waste, such as radioactive waste, may also be presented as a separate type.			

Product durability

Planmecca Group companies manufacture dental and medical equipment, including dental units, imaging devices, mammography and orthopaedic imaging devices, CAD/CAM solutions, and dental instruments. These are designed along circular economy principles and built from durable materials. As an example, Planmecca Oy's dental units and imaging devices have an expected service life of 10 years, but their lifespan can be extended by updating the products with new features and functions.

Expected durability of Planmecca products

Product group	Expected durability of the product placed on the market by the company, in relation to the industry average
Dental units	10 years
Imaging devices	10 years

Product reparability

Within Planmecca Group, manufacturing businesses including Planmecca Oy and KaVo Dental GmbH ensure product reparability, the availability of spare parts, and authorised repair services, with local entities supporting these commitments through technical support or by promoting manufacturer standards. Planmecca products, for example, can be upgraded with software updates or new features instead of replacing them, which saves a significant amount of resources. Their long lifespan can be further extended through maintenance.

Some of the manufacturing companies also employ dedicated maintenance technicians who prioritise repairing products whenever possible. For example, the dental cabinets manufactured by Triangle Furniture Systems Inc., can be easily repaired by staff, if necessary. Overall, manufacturing companies warrant long-term availability of spare parts and repair services, sometimes for up to 30 years after the last production date, ensuring extended product life cycles and supporting sustainability objectives.

Some Planmecca Group companies do not manufacture core materials or components but work closely with suppliers and equipment manufacturers to ensure maintenance and repair needs are addressed promptly, following industry standards for reparability and technical support. Companies involved in distribution manage a wide range of dental products, many of which are repairable through authorised service partners or in cooperation with manufacturers. Products like autoclaves, dental handpieces, curing lights, and compressors are designed for long-term use, with part replacement and maintenance supported by service manuals

and spare parts availability. Reparability information generally follows ISO standards and manufacturer documentation, although no formal reparability index is applied in some markets.

Where maintenance requests and customer complaints are tracked, these were also used as a basis for measurement methodology.

For some companies within Planmecca Group, product reparability is not applicable due to the absence of operational business, production activities, or facilities. Since many companies function solely as sales companies, trading companies, or non-operative companies, they are not involved in local production processes, product design, or direct management of product reparability. Single-use consumables were also excluded from reparability analysis due to their design.

Product recyclability

The following table outlines the recyclability of products manufactured by Planmecca Oy. The figures reflect recyclability potential, not actual recycling rates.

Rate of recyclable content

Product group	Rate of recyclable content (approximate, %)	Rate of recyclable content in product packaging (approximate, %)
Dental units	90	100
Imaging devices	90	100

Some companies within Planmecca Group estimated recyclability based on procurement records and product specifications. For example, packaging materials (paper, LDPE film, cardboard) and products made of metal, plastic, or glass were assumed to be 95% potentially recyclable, while silicone-based products were considered non-recyclable. Mixed electronic products were estimated to have 95% recyclability potential according to the WEEE directive, and general dental kits or disposables were considered non-recyclable due to a lack of feasible recovery routes.

For Planmecca Group companies providing software or non-material services, resource outflows such as packaging are not relevant, as software distribution no longer involves physical materials.

Engagement in waste management

For many Planmecca Group companies, waste generation is typically limited to office supplies, packaging, and occasional electronic equipment. Several companies estimated annual waste at less than 1 tonne, with some using direct measurement,

third-party facility service provider data, or standard estimation methods (e.g., 2 kg per day for office waste, or container volume multiplied by frequency). In cases where waste is managed by landlords or facility providers, companies relied on aggregated building-level data or request breakdowns, though detailed figures were not always available.

Sales agencies and distribution companies within Planmed Group companies have reported minimal or no direct waste generation. Where waste has been generated, it is assumed to be typical for office-based environments and managed in compliance with local regulations, with recycling or disposal handled by third-party providers.

For specialised waste such as toner or electronic equipment, Planmecca Group companies have documented weights or followed certified recycling procedures. Some entities, such as PlanSmile S.L., have generated limited pre-consumer waste from prototyping materials (isopropyl alcohol, 3D printing resin, PU plastic), with quantities estimated from procurement and usage records, and disposal handled per local regulations.

Service-based and holding companies, as well as non-operative entities, have been reported negligible or no waste due to the absence of physical operations or facilities.

Engagement in end-of-life waste management

Of the manufacturing companies within Planmecca Group that disclosed data on the end-of-life waste management, Planmecca Oy and Planmed Oy include recycling instructions in the user manuals for each product to ensure that customers process all materials properly when the products finally come to the end of their lifespan. The recycling instructions also include a list of all hazardous substances used in the products as well as instructions for their handling.

Planmecca Oy also encourages its customers to return designated used products with an exchange parts programme to enable the reuse of devices and product parts, such as tube heads, circuit boards, and displays.

Sales companies, such as SAS Planmecca France, do not sell equipment directly and operate through a distribution network, so they are not classified as a producer of Waste Electrical and Electronic Equipment (WEEE) under current regulations. Nevertheless, Planmecca France encourages its distributors to comply with WEEE regulations for responsible end-of-life product management and join approved eco-organisations, such as ECOSYSTEM, to support the proper collection, treatment, and recycling of end-of-life dental equipment.

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ESRS S1 – Own workforce

Approach and policies

Planmeca Group has adopted comprehensive policies and processes to manage the material impacts on its workforce, addressing both risks and opportunities. The Group is committed to respecting and adhering to human rights, including labour rights. Internal policies regarding human rights 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*.

Alignment with the relevant internationally recognised instruments is reflected in Planmeca Group's commitment to respecting human rights across its operations and business relationships as well as conducting due diligence measures to identify, assess, and mitigate any adverse human rights impacts. The following policy documents, which are reviewed regularly, set out the explicit standards that Planmeca Group expects its employees to comply with:

- *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*
- *Global Human Rights Policy*

Planmeca Group's policies related to own workforce cover the following human rights: trafficking of human beings, forced labour, compulsory labour, and child labour. Planmeca Group's *Global Code of Conduct* outlines general principles of business ethics consisting of health and safety, regulatory obligations, fair business practices, company assets, data privacy, and corporate responsibility. In addition, the Group's *Global Human Rights Policy* further specifies social standard matters. The policy explicitly states that the company prohibits forced and compulsory labour, in alignment with the ILO Declaration. The policy also bans child labour and confirms that the company adheres to applicable national labour laws.

Planmeca Group has adopted its *Global Code of Conduct and Global Human Rights Policy* across its global operations. This includes all Group companies, joint ventures, partnerships, and business partners, including end-users. The policies apply to all Planmeca Group employees, including the management and the Board of Directors. Planmeca Group also reasonably endeavours to influence entities acting on its behalf,

but not controlled by the Group, to implement their own policies to mitigate the risk of violating any applicable human rights laws.

As stated in Planmeca Group's *Global Code of Conduct*, all companies within the Group comply with applicable labour laws and collective agreements to ensure appropriate working hours, adequate wages that are paid on time and in full, secure employment, and regulatory benefits. Promotion of labour rights enables employees to associate freely, join labour unions if they wish, seek representation, and join worker's council.

Planmeca Group's Board of Directors and Chief Executive Officer are accountable for the implementation of the above-mentioned policies.

Health and safety

Planmeca Group has implemented a workplace accident prevention management system.

Equal opportunities and anti-discrimination

Planmeca Group complies with all applicable national and EU regulations on discrimination. The Group has adopted a policy to eliminate discrimination and harassment, to promote equal opportunities and to advance diversity and inclusion. Planmeca Group's *Global Code of Conduct* declares that the 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. It aims to ensure the engagement, motivation, and continuous development of all Group employees. Employees are also expected to provide a safe working environment for their colleagues and show appreciation for each other, bear responsibility for their respective roles, and always act in consideration of others. This leads to a trustful, safe, and interactive working environment and culture.

In addition to adherence to respective national legislation and the *EU Charter of Fundamental Rights*, Planmeca Group has guidelines for cases of inappropriate conduct in the workplace. The *Global Code of Conduct* addresses inappropriate conduct as any behaviour that is considered harassment, such as sexual harassment or harassment based on ethnic background, including discrimination based on racial and ethnic origin, 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 a process for cases of inappropriate treatment. As an employer, Planmeca Group has a duty to stop harassment. Depending on the case, the agreed solution is monitored systematically for compliance. If necessary, more significant changes or disciplinary measures may also be considered. Moreover, an anonymous whistleblowing channel has been put in place to report any such issues, as [referenced in section G1](#).

To ensure that the Planmeca Group is a great workplace for everyone, regardless of gender, personal background, or other factors, Planmeca Group companies have implemented equality plans to develop cooperation between employees and the employer, to ensure the utilisation of all skills, and to promote fair compensation.

All Planmeca Group employees must certify that they have access to the *Global Code of Conduct* and other relevant policies, that they have received, read, and understood them, and that they will comply with the policies for the whole duration of their employment. These policies are reviewed on a regular basis.

Engaging with employees

Planmeca Group companies regularly engage their employees in enhancing workplace wellbeing and the working environment. Within the Group, most companies with a larger workforce have established processes for engaging with their workforce. In general, engagement occurs through a combination of structured forums, direct communication, and ongoing feedback, to ensure that employees and their representatives are informed and involved in decisions affecting their work environment and conditions. Planmeca Group emphasises that a positive work environment is closely linked to profitability, making workforce engagement a priority for all personnel with management responsibilities.

Across the organisation, processes for engaging with the workforce and workers' representatives are tailored to local legislation and company practices. For example, in Finland, Planmeca Group companies follow the co-operation law, which requires continuous dialogue between the company and employee representatives, including discussions on themes set by local legislation, and additional discourse should organisational changes arise. Change negotiations occur on demand for significant business decisions affecting employees, such as terminations, layoffs, or

substantial amendments to employment contracts. In cases of business transfer, both transferor and transferee must inform employee representatives about timing, reasons, consequences, and planned measures.

Employees in Finland also elect an Occupational Safety and Health Representative, who participates in the company's Occupational Safety and Health Committee. Engagement with individual employees occurs annually at minimum and on an ad hoc basis, when needed. Planmeca Oy also regularly engages its employees in enhancing workplace wellbeing and the working environment. This is achieved through anonymous annual employee surveys, the results of which are carefully analysed and acted upon.

In Norway, Plandent AS aims for at least 80% employee satisfaction. Initiatives to achieve this include active use of the company's vision and values, clear responsibilities for all positions, conducting employee satisfaction surveys 1–2 times per year and publishing their results, ensuring at least 90% completion of annual performance reviews, holding four company-wide meetings annually, comprehensive training for new hires and technical staff, regular training for sales representatives, multiple nationwide social activities, and active career development with a focus on internal recruitment.

In Sweden, companies including Dental IT i Sverige AB and Plandent AB are members of collective bargaining agreements. Organisational changes are managed through established union channels, involving health and safety representatives. Communication forums include workshops one or two times per year, biannual kick-offs, monthly staff meetings, and annual performance reviews.

Other companies within Planmeca Group report regular engagement through formal meetings, such as bimonthly or quarterly sessions with employee representatives, and annual or ad hoc direct communication with employees. Methods include surveys, focus groups, regular team meetings, open communication channels with HR and management, one-on-one check-ins, and group sessions addressing workplace environment and wellbeing. Employees participate in health and safety discussions, and anonymous reporting mechanisms are available for sensitive issues.

In operative companies, the Managing Director or General Manager holds the overall responsibility for ensuring effective engagement with employees and workers' representatives. This includes overseeing employee communication, wellbeing, and inclusion, and ensuring that the results of these engagements are considered in strategic decisions, internal policies, working conditions, and long-term objectives. The General Manager or Managing Director works closely with human resources, department heads, and, where applicable, legal and compliance departments

to maintain regular channels for dialogue, such as team meetings, direct communication lines, feedback mechanisms, and annual performance discussions. Employee representatives, HR, and management organise meetings as needed to ensure mandatory dialogue is conducted properly.

However, some Planmeca Group companies, including non-operative companies, holding companies and small distribution entities, have no employees to engage with. In these cases, formal engagement processes are not necessary or applicable. Formal engagement procedures have also generally not been established in Group companies with a very small workforce. Instead, communication occurs through informal channels, such as regular meetings, individual consultations, and direct conversations, which are considered sufficient given the size and nature of these entities. If formal engagement processes have not been established, employees are nevertheless encouraged to contribute through various informal means, such as direct engagement and feedback on relevant topics.

Remediation

Each Planmeca Group employee is obliged to report all breaches or suspected breaches they encounter, regardless of whether they concern the law, applicable regulations, or other policies. As stated in Planmeca Group's *Global Code of Conduct*, employees are encouraged to report suspected breaches or misconduct to their supervisors. If employees do not feel comfortable doing this, they can always report the matter to a representative of the HR, legal or compliance departments, or to a management representative.

Moreover, as outlined in [section G1](#), Planmeca Group has adopted a whistleblowing channel for raising concerns and reporting breaches, offenses, misuse, or other acts of negligence in line with the *EU Whistleblowing Directive 2019/1937* and respective national legislation. The channel is available for all Group personnel. According to Planmeca Group's *Whistleblowing Channel Policy*, the channel may also be used to report other breaches related to the principles of responsible operations, such as Planmeca Group's *Global Code of Conduct* and other internal guidelines. The *Whistleblowing Channel Policy* is maintained by Planmeca Group's compliance department.

Enabling remedy

Planmeca Group employs over 4,400 people globally, of whom more than 1,000 persons work in Finland. The Group employees expect a safe, sustainable, and healthy working environment, where they can perform their work professionally and safely.

Planmeca Group has adopted workplace accident prevention policies and processes to manage the material impacts on its workforce, addressing both risks and opportunities. The Group recognises that working in a company that manufactures healthcare 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. There is also a potential risk for injury during the installation process of dental equipment that Planmeca Group manufactures.

Planmeca Group invests in the physical and mental wellbeing of its employees in many ways. In addition to statutory occupational healthcare activities, Planmeca Group companies provide initial health checks based on specific disease risks. These checks are offered especially to employees exposed to radiation or lead, as well as to those working in the paint shop, prototype shop, milling service, building maintenance, or in roles such as custodians, carpenters, or electricians. The staff is insured against work-related accidents by the Planmeca Group.

Planmeca Group also supports work ability through mental health services, regular health checks, and protective equipment, including the possibility of acquiring employer-provided protective glasses or screen protection glasses. Additionally, work ability policies include various other initiatives aimed at enhancing overall wellbeing, such as ergonomic assessments and sleep consultations.

As a part of workplace safety, the *Global Code of Conduct* states that employees should never work under the influence of alcohol or drugs, and applicable legislation that concerns the use of alcohol and drugs must always be followed. Planmeca Group's substance abuse programme also fosters a safe working environment.

Moreover, Planmeca Group has implemented processes for monitoring and improving the wellbeing of employees to reduce staff sick leaves. Employees are also being supported in improving their professional knowledge as a part of this end.

Action plan

Planmeca Group has adopted an action plan regarding its workforce, their wellbeing, and work environment. To track and assess the effectiveness of the actions and initiatives in delivering outcomes for its own workforce, the HR departments of Planmeca Group companies conduct anonymous annual employee surveys, the results of which are carefully analysed and acted upon.

Key actions related to workforce, which were taken during the reporting year and are planned for the future, include improvement of health and wellbeing, equal treatment of employees, ensuring an engaging and motivating workplace, as well as supporting work ability and workplace safety.

Improvement of health and wellbeing

Planmeca Group has implemented processes for monitoring and improving the wellbeing of employees to reduce staff sick leaves. For employees in Finland, Planmeca Group offers a health insurance that exceeds the statutory occupational healthcare. They are also supported in maintaining their health by the means of sport vouchers and the opportunity to use a gym located at Helsinki campus.

Planmeca Group aims to achieve zero work-related accidents each year. In 2024–2025, occupational safety teams across Planmeca Group reported all work-related accidents and near accidents and improved the processes accordingly.

Equal treatment of employees

The *Global Code of Conduct* of Planmeca Group states all employees must be treated equally and in compliance 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.

Engaging and motivating workplace

Planmeca Group aims to ensure the engagement, motivation, and continuous development of its employees. The Group provides meaningful work for employees, as its solutions directly help improve the health and wellbeing of people around the world. Planmeca Group employees are also being supported in improving their professional knowledge. Employees are expected to show appreciation for each other, bear responsibility for their respective roles, and always act in consideration of others to foster a trusting, safe, and interactive working environment and culture.

Supporting work ability and workplace safety

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

Targets

Planmeca Group has not set any measurable, outcome-oriented, or time-bound targets related to its own workforce.

Characteristics of Planmeca Group employees

Planmeca Group companies employ over 4,400 people worldwide. Although Planmeca Group is committed to transparency and openness in its sustainability reporting, not all data is yet compliant with ESRS standards due to new processes. Planmeca Group aims to report ESRS-compliant data in the next reporting period.

The following figures present available workforce data for those Planmeca Group companies that were able to disclose this information. These figures reflect the most recent reporting period. Non-operative companies and holding companies without employees were excluded from reporting.

Employee information (disclosed data)

	FY2024–2025
Number of employees (headcount)	4439

Gender information was available for 2,499 employees during the reporting period. Of these, 1,670 (66%) identified as male and 829 (34%) as female. No employees identified as another gender or chose not to disclose during the reporting period.

The disclosed headcount is distributed across countries as shown in the following table.

Employees by country

Country	Headcount from disclosed companies
Austria	40
Belgium	26
Canada	13
China	84
Denmark	184
Estonia	16
Finland	1143
France	19
Germany	1865
Italy	30
Japan	90
Lithuania	19
Netherlands	94
Norway	202
Poland	149
Spain	32
Sweden	118
Switzerland	8
UK	20
USA	243
Other	44
Total	4439

Of those Planmeca Group companies that disclosed data on their workforce, not all were able to provide concise information for the type of employment for their employees. This data was available for 2058 employees within the Group. Additionally, contract type data was available for 1064 employees.

Type of employment (disclosed data)

Employee category	Female	Male	Other*	Not disclosed	Total
Number of permanent employees	587	1382	0	0	1969
Number of temporary employees	27	52	0	0	79
Number of non-guaranteed hours employees	2	8	0	0	10
Number of full-time employees	242	678	0	0	920
Number of part-time employees	98	46	0	0	144

Companies that were able to disclose employee-related data did so in alignment with figures presented in their annual financial statements.

Many Planmeca Group companies source employee data directly from internal HR systems or payroll reports. These systems are typically managed by HR or finance departments, ensuring that employment information – including headcount, contract types, employment status, and workforce changes – is accurately recorded and updated in real time. For smaller companies without departmental segmentation or dedicated HR systems, personnel expenses often serve as the primary financial reference for workforce metrics.

The methodology used for disclosures is based on actual data rather than estimates and includes all employees on permanent and temporary contracts, both full-time and part-time, across all operational locations.

The disclosed employee figures are based on actual headcount as of 31 January 2025, marking the end of Planmeca Group’s financial year. Employee classifications were determined by contract type and working hours as recorded in the HR system.

Collective bargaining and social dialogue

In each of its operating countries, Planmeca Group follows local legislation and adheres to applicable collective bargaining agreements that regulate the working conditions and employment terms. Employment conditions for these individuals are determined in accordance with applicable labour laws. In some countries, labour is provided by third-party HR companies and is not covered by collective bargaining or social dialogue.

The rate of total employees covered by collective bargaining agreements in EEA was 89.6%. This collective bargaining and social dialogue coverage was measured for operative entities within the EEA using internal HR records and employee representation structures.

Measurement methodologies and assumptions follow Planmeca Group standards. Non-operative companies and companies without employees have been excluded from reporting, as collective bargaining, trade union, or works council agreements, do not exist in these cases.

Diversity

For operating entities within Planmeca Group, diversity data – including gender distribution at top management level and age distribution among employees – has been compiled using internal HR and payroll systems as of the reporting date, 31 January 2025. The data reflects the workforce status as of the end of the reporting period and does not account for subsequent staffing changes. Diversity-reported data covers all companies within Planmeca Group, excluding non-operative or holding companies that do not have employees.

Data sources for diversity data include HR information systems, which record employment details, contract types, working hours, and workforce changes in real time. These systems ensure data accuracy, completeness, and alignment with the actual employment situation. No estimations or modelling techniques have been used, and no external verification or assurance of diversity data has been conducted to date. The only exception is KaVo Dental Technologies LLC, as its diversity-related data has been validated by the U.S. Equal Employment Opportunity Commission (EEOC).

Within Planmeca Group companies, top management has been defined as individuals holding senior leadership positions with decision-making authority, such as CEO, General Managers, Directors, or department heads, as specified in the organisational chart or internal documentation of each company. Gender has been recorded based on each employee’s self-identification or contract information.

Distribution of top management by gender

	FY2024-2025
Number of women in top management	31
Number of men in top management	94
Number of other employees in top management	0
Number of employees with gender not disclosed in top management	0
Percentage of women in top management	24.8%
Percentage of men in top management	75.2%
Percentage of other employees in top management	0%
Percentage of employees with gender not disclosed in top management	0%

Age distribution has been calculated from birth dates in HR records and grouped into categories. Disclosed data reflects actual headcounts without estimation or extrapolation. No significant methodological limitations were identified due to direct access to personnel data.

Distribution of employees by age

	FY2024-2025
Number of employees under 30 years old	381
Number of employees 30-50 years old	1992
Number of employees over 50 years old	1443
Percentage of employees under 30 years old	9.98%
Percentage of employees 30-50 years old	52.2%
Percentage of employees over 50 years old	37.81%

Adequate wages

Planmeca Group pays adequate wages in all its operative countries, regardless of whether the workforce consists of employees or non-employees. Across the organisation, companies ensure that all employees receive wages in accordance with applicable national laws and collective bargaining agreements.

Measurement methodologies for wage-related data follow Planmeca Group standards. In some cases, adequate wage-related data has been validated by local accounting firms. Entities without employees or with a non-operative status did not report relevant activities. In cases where non-employees are present, such as those employed by parent companies, wage disclosures are included in the parent company’s reporting.

Persons with disabilities

Planmeca Group companies have collected information on persons with disabilities primarily through voluntary self-identification and HR administrative records. Since health information is sensitive, this data has been processed in many Planmeca Group companies only as required by law, with healthcare providers acting as data controllers. In all cases, data is regularly reviewed internally to ensure consistency and reliability.

Health & safety

Planmeca Group has implemented processes for monitoring and improving the wellbeing of employees in accordance with its action plan. In Finland, Planmeca Group companies comply with the *Occupational Safety and Health Act*. In addition, the companies have set up an Occupational Safety Organisation in line with the *Act on Occupational Safety and Health Enforcement and Cooperation on Occupational Safety and Health at Workplaces*.

Planmeca Group companies have collected health and safety metrics through internal reporting systems. Non-operative companies and companies without employees have been excluded from reporting data. In these cases, HR departments have verified the absence of employees, and no activities were reported.

Health and safety management systems within Planmeca Group comply with relevant national labour laws, though not all are externally certified. In general, the data collection for health and safety-related data relies on HR records, payroll, and internal incident tracking systems. For companies with small workforces, statistical analysis is limited, but individual case management is thorough. Occupational accidents for Planmeca and Planmed in Finland, including those occurring during business trips, have been reported to the HSE Lite system and handled according to company guidelines.

Certain data points have been omitted as permitted. Where applicable, health and safety indicators have been collected and monitored using standardised definitions and internal systems, ensuring compliance with ESRS requirements and continuous improvement of safety management practices.

Compensation (pay gap and total remuneration)

Gender pay gap

The gender pay gap has been determined according to ESRS standards in Group companies where pay gap calculations have been relevant. The data has been sourced from internal HR or payroll systems and anonymised prior to aggregation.

Overview of gender pay gap

Company	Average gross hourly pay – male (EUR)	Average gross hourly pay – female (EUR)	Gender pay gap
Planmeca Oy	31.05	26.66	14.14%
Plandent Oy	31.19	24.18	22.48%
Planmed Oy	34.70	27.69	20.20%
Implantona Oy	34.84	33.37	4.22%

In some cases, the calculation has not been adjusted for differences in job level, tenure, or job type, and management and steering group positions may have been excluded. Some Group companies noted that observed pay differences have been influenced by role-specific responsibilities, seniority, or experience, rather than systemic issues. For example, male employees often occupy sales and management roles, which typically have higher pay, while operational back-office roles with lower pay often have a higher proportion of female employees, affecting average salary calculations.

The gender pay gap percentage in the following table indicates how much less, on average, female employees earn per hour in gross terms compared to male employees.

Companies within Planmeca Group that have no employees or are non-operative holding companies have not applied measurement methodologies or conducted analyses regarding gender pay disparities. Planmeca Group companies with a very small workforce, such as those with only one or two employees, the gender pay gap indicator has been considered not material and not reported.

Remuneration

Companies within Planmeca Group, which have no employees or are non-operative, have not applied remuneration ratio calculation. In these cases, remuneration is either not paid or is limited to management board members, with relevant data included in the parent company's reporting. For holding companies without operational activities or direct staff, the measurement methodology for total remuneration does not apply.

For companies with very small workforces, such as those employing only two or three individuals, the remuneration ratio was not calculated or disclosed. The indicator is not analytically meaningful and could compromise personal data confidentiality. In some cases, simplified calculations were attempted, but the small number of employees made median calculations impractical.

Where remuneration data was reported, the methodology typically included all forms of compensation, such as base salary, short-term and long-term bonuses, allowances, and non-cash benefits, including insurance and company cars. This data was sourced from HR and payroll systems, ensuring consistency and reliability. Both fixed and variable remuneration components have been included for the reporting period from 1 February 2024 to 31 January 2025, and irregular payments have been averaged or treated according to accepted criteria.

Non-monetary benefits have been recorded to ensure comparability. HR and finance

departments regularly verify the data to comply with internal and external reporting standards.

Overview of disclosed remuneration data

Company	Remuneration Ratio
Planmeca Oy	8.35
Plandent Oy	8.84
Planmed Oy	6.31
Implantona Oy	1.92

Above figures were calculated based on the ratio of the highest-paid individual's annual total remuneration to the median annual total remuneration of all employees, excluding the highest-paid individual.

Incidents, complaints and severe human rights impacts

Across Planmeca Group, many companies have no employees or are non-operative, as verified by HR and administrative departments. In the Group's operative units with employees, no incidents or complaints regarding human rights violations or discrimination were recorded during the reporting period. No such matters were reported to supervisors, HR, or through whistleblowing channels, and no cases were entered in company registries, including those that could be classified as severe human rights violations. There are also no records or reports of forced labour within Planmeca Group's workforce nor any indication of instances of child labour.

Planmeca Group companies use internal communication channels, HR statistics, and external whistleblowing services for reporting breaches, ensuring anonymity and confidentiality. The whistleblowing channels enable reporting serious risks, criminal offences, irregularities, or violations of EU or national laws within a work-related context. Reports can be made without proof but must be submitted in good faith. Communication channels are encrypted and password-protected, and all messages are processed confidentially. More details on the whistleblowing mechanism can be found [in section G1](#).

In smaller teams and companies, formal local grievance mechanisms have not been applied. Instead, concerns are addressed directly with management or through Planmeca Group's general whistleblowing channels. Employees also often communicate concerns directly with HR or management, and the open, transparent business climate supports easy and natural communication.

ESRS S2 – Workers in the value chain

Approach and policies

Planmeca Group is a trusted partner worldwide, collaborating with a global network of hundreds of distribution companies and suppliers. Planmeca Group has applied various policies to manage its material impacts, risks, and opportunities related to workers in its value chain.

In setting its policies, Planmeca Group has carefully considered the interests of its key stakeholders, including its distributors and suppliers. The Group provides clear and structured guidelines that are aligned with internationally recognised frameworks such as the *UN Global Compact* (UNGC) principles and the standards of International Labour Organization (ILO). By embedding these standards into its policies, Planmeca Group ensures that its stakeholders operate in a manner that respects ethical business practices, labour rights, and human dignity. This approach fosters responsible collaboration and supports long-term, sustainable partnerships across the supply chain.

The Board of Directors and Chief Executive Officer of Planmeca Group are accountable for the implementation of the policies.

Human rights policy commitments

Planmeca Group acknowledges that its value chain workers may face significant material risks and opportunities in the Group's global operations. The following policy documents, which are reviewed regularly, set out clear standards regarding human rights that Planmeca Group expects from its suppliers, distributors, and other stakeholders. These policies also explicitly address trafficking of human beings as well as forced or compulsory 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*
- *Modern Slavery and Human Trafficking Statement*
- *Conflict Minerals Policy Statement*
- *Global Human Rights Policy*

Planmeca Group has established and applied a *Global Distributor and Supplier Code of Conduct*, which provides guidelines based on the principles of ILO, UNGC, the *Universal Declaration of Human Rights*, and *UN Convention on the Rights of the Child* for

the Group's distributors and suppliers. The policy is also an integral part of the Group's distributor and supplier agreements.

Regarding the risks and opportunities of 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, safety, and corporate responsibility.

Global Distributor and Supplier Code of Conduct

Planmeca Group's *Global Distributor and Supplier Code of Conduct* sets clear expectations for its suppliers and distributors regarding ethical business practices. The Group requires that authorised representatives of the Group's distributors and suppliers undersign the policy. It is also publicly available online, for example on the Planmeca website.

Planmeca Group's compliance department conducts due diligence assessments for suppliers and distributors on their compliance with the policy. Planmeca Group or its representatives may also perform audits to ensure that its distributors and suppliers comply with the *Global Distributor and Supplier Code of Conduct*. Such audits may include visits at the premises of a distributors or supplier. Breaches of the policy by a distributor or supplier may lead to the termination of the business relationship between the distributor or supplier and Planmeca Group.

The policy provides the Group's distributors and suppliers with guidelines that are based on the principles of the *United Nations Global Compact* and ILO standards. The guidelines include the following provisions:

Occupational health and safety

Planmeca Group's distributors and suppliers are expected to comply with applicable legislation and provide their employees with safe and healthy working conditions. Implementing safety procedures and training systems to prevent occupational injuries and illnesses is also required.

Product safety

Planmeca Group is committed to improving the health and wellbeing of people around the world. Its distributors and suppliers are required to follow all applicable regulatory obligations in the medical technology and healthcare sector. Distributors and suppliers should always prioritise product safety and not act in a manner that

could lead to compromising the safety of Planmeca Group's employees, clients, or their patients. To guarantee the conformity of Planmeca Group products with applicable standards, distributors are prohibited from modifying these products.

Distributors and suppliers must also ensure that their products and services are developed, manufactured, and provided according to strict quality control standards. Suppliers must also ensure that their products conform with contractual requirements agreed with Planmeca Group to ensure that Planmeca Group customers only receive products of the highest quality.

Humane treatment

Planmeca Group's distributors and suppliers must respect and follow human rights, which includes providing their employees with safe and fair working conditions. The distributors and suppliers are expected to treat their employees with dignity and respect human rights in all their operations. Corporal punishment, sexual exploitation, verbal or physical abuse, or other kinds of harsh or inhumane treatment is prohibited. Distributors and suppliers must also commit to the elimination of harassment and discrimination based on race, age, gender, sexual orientation, ethnicity, disability, pregnancy, religion, political view, or union membership, as well as to the elimination of other discriminatory practices in hiring, promotions, access to training, or other employment practices.

Human trafficking and the use of forced or child labour

The distributors and suppliers of Planmeca Group must not employ children below the legal minimum working age. Forced or compulsory labour shall be prohibited in all its forms. Planmeca Group does not accept any type of slavery, modern slavery, forced labour, or human trafficking in its own operations, and expects the same from its suppliers, distributors, and other business partners.

Conflict Minerals Policy Statement

Planmeca Group has established and applied a *Conflict Minerals Policy Statement* for its operations, including its value chain. The purpose of the policy statement is to ensure that Planmeca Group companies, employees, and suppliers worldwide comply with all applicable conflict minerals laws in their day-to-day business activities.

Planmeca Group is committed to sourcing components from suppliers whose products do not contain conflict minerals, such as tin, tantalum, tungsten, or gold,

originated from conflict and high-risk areas. The scope of the policy includes all Group companies, joint ventures, partnerships, and business segments. Planmecca Group also reasonably endeavours to influence entities acting on its behalf, but not controlled by the Group, to implement their own policies to mitigate the risk of violating any applicable conflict minerals laws.

Modern Slavery and Human Trafficking Statement

Planmecca Group promotes a safe working environment and respects and adheres to human rights. The Group does not accept any type of slavery, modern slavery, forced labour, or human trafficking in its own operations and expects the same from its suppliers, distributors, and other business partners.

Modern slavery and human trafficking are addressed in the Group's various compliance policies, including *Modern Slavery and Human Trafficking Statement*, which outlines the steps Planmecca Group has taken during each financial year to ensure that slavery and human trafficking is not taking place in any of its supply chains or in any part of its business. As Planmecca Group also operates in the UK, the statement has been composed in accordance with the *UK Modern Slavery Act 2015*.

In addition to policies relating to slavery and human trafficking, Planmecca Group conducts third-party due diligence by screening business partners. As a part of Planmecca Group's risk management, distributors and suppliers are also expected to implement the principles of the *Global Distributor and Supplier Code of Conduct* in their own sourcing processes.

No severe human rights issues or incidents connected to Planmecca Group's upstream and downstream value chain were reported in the reporting period. There were also no escalations that resulted in investigations of modern slavery or other human rights violations.

Whistleblowing channels

Planmecca Group operates whistleblowing channels for its companies, enabling all Group employees and stakeholder representatives to report their concerns with the assurance that their identity is safeguarded, if they so wish, due to the anonymity offered by the system.

According to Planmecca Group's *Global Distributor and Supplier Code of Conduct*, each distributor and supplier is obliged to report any breaches or suspected breaches they encounter, regardless of whether they concern the law or the policy. Planmecca Group is prohibited from retaliating against any reporting party for reporting any breaches or suspected breaches concerning Planmecca Group's own actions.

Detailed information on the whistleblowing channel can be found in [section G1](#).

Engaging with value chain workers

Planmecca Group considers the perspectives of value chain workers in its decisions and activities, aiming to manage the actual and potential impacts on value chain workers. The Group integrates feedback from its value chain workers through regular engagement mechanisms, including surveys and dialogue sessions, ensuring their perspectives inform decisions on working conditions, labour rights, and supply chain practices. Engagement occurs on an annual basis when updating supplier-related policies and in accordance with applicable laws.

The Board of Directors and CEO of Planmecca Group have operational responsibility for ensuring that this engagement happens, and that the results of the engagement inform the Group's approach.

Remediation

Referring to section G1, Planmecca Group has adopted whistleblowing channels, which are also available for the value chain workers for raising concerns or needs directly with the Planmecca Group. The general channel is also highlighted in Planmecca Group's *Global Distributor and Supplier Code of Conduct* and other relevant policies.

Distributors and suppliers are required to formally acknowledge and sign the *Global Distributor and Supplier Code of Conduct*, thereby affirming their understanding, acceptance, and commitment to adhere to the Group's established standards, including the whistleblowing channel. Distributors and suppliers are also expected to provide confidential and safe means for their employees to report their concerns on actions by a distributor or supplier that violate the Group's policies. The whistleblowing channel is also included in the mandatory due diligence questionnaires Planmecca Group distributes as part of its sustainability and compliance processes.

Enabling remedy

Planmecca Group encourages open dialogue, making it easy for partners to raise concerns and address issues promptly. So far, no cases have required formal remedies in respect of suppliers, but the Group remains prepared to act, should issues arise. If problems are identified, the Group requests corrective actions and follows up to ensure implementation. If issues persist, Planmecca Group is prepared to discontinue cooperation with the distributor or supplier in question.

To minimise risks of potential violations by indirect suppliers, risk analyses are regularly conducted. Identified risks are investigated, assessed, and prioritised. In these cases, Planmecca Group applies measures such as detailed questionnaires, audits, alternative communication channels, or other appropriate remedial actions, depending on the severity of the risk and the Group's influence.

Moreover, Planmecca Group's risk management processes include continuous review of compliance with due diligence obligations and the appointment of internal responsibilities. The Group has ensured effective complaint management and optimisation of internal processes for handling complaints.

These actions collectively demonstrate a proactive approach to avoiding material negative impacts on value chain workers. Planmecca Group's goal is to resolve issues in practice, not just in policy.

Action plan

Planmecca Group has identified positive and negative impacts, risks, and opportunities related to workers in its value chain and adopted various actions across its global operations. Key actions, which were taken during the reporting year and are planned for the future, are outlined below. These key actions are ongoing throughout Planmecca Group's global operations. However, most of these actions – such as supplier background checks, contract clauses, and responsibility monitoring – already form part of Planmecca Group's standard procurement processes.

Formal acknowledgement of policies

Planmecca Group requires its distributors and suppliers to formally acknowledge and sign the *Global Distributor and Supplier Code of Conduct*. This step affirms their understanding, acceptance, and commitment to adhere to the Group's established standards, ensuring respect for labour and human rights, including child and forced labour, humane treatment, wages and working hours, freedom of association, collective bargaining, and occupational health and safety. Planmecca Group companies do not tolerate violations of these principles.

Integration of due diligence questionnaires

It is in the best interest of Planmecca Group to know its business partners. Planmecca Group continues the integration of mandatory distributor and supplier questionnaires into its due diligence and compliance processes. These questionnaires assess adherence to labour rights, working conditions, and ethical practices. This ongoing process is central to Planmecca Group's broader sustainability strategy, enabling continuous monitoring of supplier and distributor performance, initiation of corrective

actions when necessary, and fostering continuous improvement across the supply chain.

Audits

Planmecca Group or its representatives may conduct audits, including on-site visits, to ensure compliance with the *Global Distributor and Supplier Code of Conduct*. If a distributor or supplier breaches these standards, Planmecca Group may terminate the business relationship.

Channel to raise concerns

Planmecca Group operates a whistleblowing channel, which is available for value chain workers to report concerns.

Actions to address negative impacts

Planmecca Group companies have established several mechanisms and processes to avoid causing or contributing to material negative impacts on value chain workers through its own practices. While most Planmecca Group companies have not adopted specific local action plans but rather adhere to Planmecca Group's general framework regarding workers in the value chain, some companies have also employed a structured approach.

In general, Planmecca Group requires its distributors and suppliers to implement its *Global Distributor and Supplier Code of Conduct* and meet human rights and environmental requirements. The overarching goal is to promote fair and safe working conditions throughout the supply chain. Planmecca Group also reasonably endeavours to influence entities, which are acting on its behalf but not controlled by the Group, to implement policies to mitigate negative impacts on value chain workers and reduce the risk of violating any applicable policies and legislation.

Planmecca Group uses a screening tool to assess third-party partners, including suppliers and business partners, against adverse media and other relevant criteria. If a business relationship does not meet established standards, the Group reserves the right to terminate the partnership or opt out of the relationship. This approach ensures that the Group does not indirectly support practices that could harm workers' rights, safety, or wellbeing.

Actions with positive impacts

Planmecca Group has implemented several initiatives and measures with the primary purpose of delivering positive impacts for value chain workers. The Group has developed a *Conflict Mineral Policy Statement* for its global operations, committing to source components only from suppliers whose products do not contain conflict minerals, such as tin, tantalum, tungsten, or gold, originating from conflict and high-risk areas. This policy reflects a careful supplier selection process that prioritises safety and environmental awareness.

Certain Planmecca Group companies have also implemented specific ISO standards, including ISO 14001, ISO 9001, and ISO 50001, to further support responsible sourcing and operational excellence.

Actions to mitigate risks

Planmecca Group maintains an ongoing process to address material impacts on its value chain workers, mitigate material risks, and pursue material opportunities related to value chain workers, as well as to assess the effectiveness of these actions.

Planmecca Group continuously reviews and optimises internal processes and guidelines. The Group communicates its *Global Distributor and Supplier Code of Conduct* to direct its suppliers and business partners in the short term. In the reporting year, the Group also continued to train partners and suppliers to comply with the policy. In the medium term, Planmecca Group ensures existing distributors and suppliers meet human rights and environmental standards by using detailed questionnaires to assess compliance.

Ongoing efforts include regular audits and assessments. New suppliers are also evaluated prior to signing and required to agree to the *Global Distributor and Supplier Code of Conduct*. Planmecca Group also requires its vendors to provide relevant certificates before contracting.

Actions connected to opportunities

To pursue material opportunities in relation to value chain workers, Planmecca Group implements its *Global Distributor and Supplier Code of Conduct*. The policy provides clear business ethics guidelines and forms an integral part of all distributor and supplier agreements.

In pursuing opportunities related to value chain workers, the policy covers business ethics and management systems, regulatory obligations, fair business practices, data privacy and information security, intellectual property, labour, human rights and safety, and corporate responsibility. These actions support enhanced transparency,

improved sustainability management, economic benefits, standardised reporting, strengthened supplier relationships, risk minimisation, and an improved corporate image.

Actions guided by the policy enhance transparency in Planmecca Group's supply chain and strengthen stakeholder trust. The policy clarifies expectations and guidelines regarding the Group's value chain workers, reducing violations. The Group's risk management practices further enable better identification and control of risks, lowering the likelihood of human rights violations. Should violations occur, the Group is able to respond effectively to minimise negative impacts and reduce future risks, supporting a more sustainable supply chain.

Implementation of action plan

Several targeted measures have been implemented to mitigate risks and negative impacts related to value chain workers. Planmecca Group aims to reduce the likelihood of misconduct or non-compliance with the *Global Distributor and Supplier Code of Conduct* and other relevant policies and legislation. Mandatory supplier questionnaires enhance visibility into supplier operations and serve as an early detection tool for potential risks, such as human rights violations. These questionnaires also enable informed decision-making in supplier selection, engagement, and ongoing monitoring.

Planmecca Group focuses on maintaining strong supplier relationships and conducting regular assessments. Audits provide direct verification of compliance with the *Global Distributor and Supplier Code of Conduct* standards. Through audits, Planmecca Group can identify non-conformities and areas for improvement within the supply chain. This process strengthens distributor and supplier accountability and increases transparency and credibility of sustainability and ethical sourcing claims.

Planmecca Group's whistleblowing channel, as outlined in section G1, supports early detection of unethical, illegal, or harmful behaviour within the supply chain. Timely investigation and resolution of reported issues help minimise reputational and operational risks. Remedial actions ensure effective responses to violations, minimising negative impacts and reducing future risks. Collectively, these actions aim to ensure that all suppliers respect labour rights and provide fair and safe working conditions.

Planmecca Group allocates sufficient financial and operational resources to Planmecca Group's Head of Compliance and Corporate Responsibility and Chief Financial Officer to ensure effective implementation and oversight of its action plans addressing material impacts, risks, and opportunities related to value chain workers. This allocation supports compliance and the ongoing effectiveness of these initiatives.

For smaller companies within Planmeca Group, both financial and non-financial resources are allocated to manage material social impacts, particularly those affecting employees who are central to the value chain.

Planmeca Group has established clear timelines for its key actions related to value chain workers. The Group has already completed communicating the expectations of its Board of Directors and business principles, and published policy statements on its websites and intranet. In the short term, the Group will also conduct initial mandatory training sessions for employees, followed by ongoing regular updates and training sessions.

In risk management regarding value chain workers, some Planmeca Group companies, including KaVo Dental, have completed the assignment of internal responsibilities, including appointing a Human Rights Officer and a Human Rights Risk Committee. Ongoing efforts include continuous reviews and optimisation of internal processes and guidelines.

Planmeca Group continuously monitors and adjusts remedial actions as needed. Remedial actions include completed steps, such as developing and implementing a concept for risk analysis and minimisation as well as conducting initial risk analyses. Ongoing actions involve continuous monitoring, adjustment of remedial actions, and audits.

Expected outcomes

Planmeca Group anticipates several key results from its initiatives, particularly regarding the implementation of the *Conflict Minerals Policy Statement* and broader employee-focused action plans. The *Conflict Minerals Policy Statement* aims to enhance transparency throughout the supply chain, achieve a meaningful reduction in human rights violations, and strengthen stakeholder trust and corporate reputation. The policy also seeks to generate positive economic impacts in regions verified as conflict-free. Planmeca Group commits to sourcing components only from suppliers whose products do not contain conflict minerals originating from conflict and high-risk areas, reinforcing its dedication to responsible sourcing and supply chain integrity.

In addition, Planmeca Group's compliance with related legislation worldwide, including the German *Supply Chain Due Diligence Act* (LkSG), *Norwegian Transparency Act* and the *EU Corporate Sustainability Due Diligence Directive* (CSDDD) are expected to deliver better human rights and environmental protection, improved corporate responsibility, increased transparency, competitive advantage, and proactive risk management.

Planmeca Group employs several mechanisms to track and assess the effectiveness of its actions and initiatives in delivering intended outcomes for value chain workers. A dedicated screening tool and whistleblowing channel serve as primary tools for monitoring and reporting concerns related to value chain workers. These tools enable the Group in general to identify and address issues promptly.

Participation rates and engagement levels in initiatives such as training sessions, team-building events, and health and safety programmes are monitored within the Group to assess relevance and impact. This combination of digital tools, direct engagement, and structured oversight allows Planmeca Group to continuously assess and improve the effectiveness of its actions for value chain workers.

Targets

Planmeca Group has set a clear target of zero incidents annually related to weak labour standards, human rights violations, or indigenous rights violations. Achieving this target supports the Group's broader goal of strengthening labour protection, improving working conditions, and enhancing supply chain resilience.

Progress is monitored through third-party due diligence (TPDD) surveys and ongoing TPDD processes, annual risk assessments, and incidents reported via the whistleblowing channels. These tools enable proactive identification and mitigation of risks associated with value chain workers. Planmeca Group continues to develop its due diligence and reporting mechanisms to ensure transparency, accountability, and continuous improvement in its business relationships.



ESRS S4 – Consumers and end-users

Approach and policies

Planmeca Group's mission is to produce safe and ergonomic products to improve the daily workflow of dental and medical professionals. Patient safety is a priority for all Planmeca Group companies all over the world. Therefore, all Planmeca Group employees are required to always prioritise product safety and not act in a manner that could result in a situation, in which the safety of the end-users, their patients, or the safety of the Group's own workforce could be compromised.

Planmeca Group has applied various policies to manage its material impacts, risks, and opportunities related to its consumers and end-users. The end-users of Planmeca Group products are dental and medical professionals around the world, with patients being the ultimate beneficiaries of Planmeca Group's products and services. These medical professionals expect safe, high-quality, ergonomic, and durable products that improve their daily workflow, resulting in a better quality of healthcare and a safer treatment environment.

Planmeca Group recognises that any defects or malfunctions in its products may lead to incidents, potentially harming medical professionals and patients. Safe, reliable and high-quality products are the Group's top priority, which is why the safety of its products is ensured through strict quality control measures. Product development procedures are also designed to minimise potential safety hazards, ensuring compliance with applicable global legislation, quality policies, ISO certifications, and all regulatory requirements. Planmeca Group adheres to strict quality control standards and holds various quality certifications to ensure the highest standards for the products.

Customer satisfaction is also highly important for Planmeca Group companies. Planmeca Group's quality department monitors and reports warranty repairs, device malfunctions, and delivery disruptions, while also collecting and analysing customer feedback. By fostering an open culture and encouraging feedback, the Group continuously improves its products and services to meet the evolving needs of their end-users.

Risk management, conformity assessment, and clinical evaluation plans are also vital parts of the production processes of Planmeca Group companies. After sales guidelines further support the Group's commitment to quality and customer satisfaction. Moreover, the Group requires through its *Global Distributor and Supplier Code of Conduct* that its distributors and suppliers must always prioritise product

safety and not act in a manner that can result in a situation in which the safety of Planmeca Group's customers or their patients could be compromised.

Planmeca Group follows the UNGC principles and the guidelines of ILO and expects its distributors and suppliers throughout the supply chain to comply with these principles related to human rights. According to Planmeca Group's *Global Distributor and Supplier Code of Conduct*, the same is expected from all business partners, including end-users. In accordance with Planmeca Group's *Global Sanctions and Third-Party Due Diligence Policy*, the Group also conducts human right screening for potential and current business relationships as part of its third-party due diligence measures. If a business partner is deemed unacceptable, such business relationships must be rejected or terminated.

Planmeca Group has adopted a *Global Human Rights Policy* to ensure that the Group companies comply with the requirements laid down in the *EU Corporate Sustainability Due Diligence Directive*, *EU Corporate Sustainability Reporting Directive*, applicable national legislation, relevant Planmeca Group's policies, and the mandatory ESRS reporting requirements. The policy outlines Planmeca Group's approach to human rights and its processes to manage risks and opportunities related to human rights and social standards. The scope of the policy reaches Planmeca Group's operations globally, including all Group companies, joint ventures, partnerships, and business partners, as well as employees, including the management and the Board of Directors.

Engaging with consumers and end-users

Planmeca Group considers the perspectives of its end-users in its decisions and activities aimed at managing the actual and potential impacts on them. Planmeca Group integrates feedback from its end-users through regular engagement mechanisms, such as surveys and dialogue sessions, ensuring their perspectives inform business decisions.

Planmeca Group's Board of Directors and Chief Executive Officer have operational responsibility for ensuring that this engagement happens, and that the results of the engagement inform business decisions and approach to sustainability.

Remediation

Planmeca Group companies are all committed to doing business the right way. End-users can contact the Group companies directly through their dedicated websites, their local distributor, or anonymously through the whistleblowing channel, as outlined in [section G1](#). The channel allows end-users to raise concerns or needs directly with the Group.

Regarding the Group's medical devices, their user manuals include specific instructions on how to report serious incidents. These typically direct users to notify both the manufacturer and the relevant local competent authority, in accordance with regulatory requirements, ensuring that end-users are informed of their rights and the proper channels for raising safety-related concerns. During the reporting period, Planmeca Group companies had zero recalls on its products.

Moreover, regular customer letters and communications are used to inform end-users about available support channels and updates to Planmeca Group's products or services. These communications often include contact details and instructions for submitting feedback or reporting issues.

Enabling remedy

Planmeca Group proactively identifies and responds to potential issues through integrated risk management, conformity assessments, and clinical evaluations. The Group's after sales guidelines and open feedback culture further support timely remedies and continuous improvement.

Moreover, Planmeca Group has developed its auditing process further to ensure a sustainable supply chain by implementing auditing software and enhanced procedures to better understand the environmental, social, and governance impacts of its supply chain.

Planmeca Group operations are also regularly audited by external actors. As an example, Planmeca Oy operations were subjected to four process audits and 17 product audits in the reporting period.

Action plan

Customer satisfaction is highly important for Planmecca Group companies. Risk management, conformity assessment and clinical evaluation plans are vital parts of the Group's production processes for identifying appropriate measures in response to actual or potential negative impacts on end-users. After sales guidelines further support the Group's commitment to quality and customer satisfaction.

By fostering an open culture and encouraging end-user feedback, Planmecca Group continuously improves its products and services to meet the evolving needs of the Group's end-users. The quality departments within Planmecca Group monitor and report warranty repairs, device malfunctions, and delivery disruptions, while also collecting and analysing customer feedback.

Within recent years, Planmecca Group has updated its *Global Code of Conduct*. The Group has also revised its *Global Distributor and Supplier Code of Conduct*. To support these updates, employees across the Group have received targeted training. In addition, Planmecca Group has implemented a *Global Human Rights Policy* to reinforce its commitment to ethical and responsible business practices. The Group has also improved its customer training programmes and organised numerous training events annually for its distributors to support knowledge sharing and operational excellence.

Planmecca Group companies aim to enhance the professional skills of the dental community by providing private practitioners and dental schools with training courses related to digital imaging, CAD/CAM, and software solutions. Dental education is promoted worldwide so that dental professionals can provide their patients around the world with the best possible care.

Actions to address negative impacts

The end-users of Planmecca Group, dental and medical professionals worldwide, expect safe, high-quality, ergonomic, and durable products that improve their daily workflow, resulting in a better quality of healthcare and a safer treatment environment. Planmecca Group recognises that any defects or malfunctions in its products may lead to incidents, potentially harming medical professionals and their patients. Safe, reliable and high-quality products are the Group's top priority, which is why the safety of its products is ensured through strict quality control measures.

Product development procedures within Planmecca Group are designed to minimise potential safety hazards, ensuring compliance with applicable global legislation, including *EU Medical Device Regulation 2017/745* (MDR), quality policies, ISO certifications including ISO 9001:2015 and ISO 13485:2016, and all regulatory

requirements, such as CE certifications. Planmecca Group adheres to strict quality control standards and holds various quality certifications to ensure the highest standards for the products.

Planmecca Group requires through its *Global Distributor and Supplier Code of Conduct* that its distributors and suppliers must always prioritise product safety and not act in a manner that can result in a situation in which the safety of Planmecca Group's customers or their patients is compromised. To guarantee the conformity of Planmecca Group products with applicable standards, distributors are prohibited from modifying the products.

No severe human rights issues or incidents connected to Planmecca Group's consumers or end-users has been reported in the reporting period.

Actions to mitigate risks

To mitigate material risks arising from impacts and dependencies on end-users, Planmecca Group has embedded safety, quality, and compliance into every stage of the product development and delivery processes. Guided by Planmecca Group's *Global Code of Conduct*, these procedures ensure adherence to global legislation, ISO standards, and regulatory requirements. For example, each product undergoes rigorous testing before leaving the factory, and the quality department continuously monitors warranty repairs, malfunctions, and delivery issues while analysing customer feedback to drive improvements.

Planmecca Group enforces strict quality control through certifications and risk management practices, including conformity assessments and clinical evaluations. After sales guidelines and open feedback culture support ongoing product refinement. Additionally, the Group requires partners to prioritise safety and prohibits product modifications, ensuring consistent quality and compliance across all markets.

The actions are expected to minimise product-related risks for consumers and end-users by ensuring consistent safety, quality, and compliance across all stages of the product life cycle.

Actions connected to opportunities

Global megatrends provide Planmecca Group with new opportunities. For example, technological breakthroughs are considered opportunities due to increased demand for digital solutions, workflows, and new product innovations in digital dentistry. Planmecca Group approaches these opportunities through its strong commitment to research and development, close collaboration with healthcare professionals and universities, and customer-oriented product design.

Another megatrend, demographic and social change, is considered an opportunity for Planmecca Group as the growing middle-class and longer life expectancies bring more health issues to be taken care of. In the same vein, predictive and preventive healthcare and wellbeing are increasing. In addition, more money is spent on wellbeing and healthcare services as well as aesthetic dentistry.

Lastly, there is the potential for global impact, as advancements in dental technology can enhance oral healthcare worldwide. Planmecca Group partners also appreciate and expect the Group companies to collaborate with dental and medical professionals and bring them together for training and education to improve the adoption of new technologies.

To address these opportunities, Planmecca Group companies continue to develop imaging algorithms and technological solutions to ensure superior image quality and low patient doses in digital imaging in line with the ALADA principle ("as low as diagnostically acceptable"). Planmecca Group companies will also continue improving their imaging software and digital solutions to enable new treatment techniques and methods while considering ethical and regulatory aspects of artificial intelligence. The Group also aims to create a new digital platform to measure customer satisfaction of its end users and distributors globally.

As part of its short-term sustainability goals, Planmecca Group is also committed to continuously improving customer training and hosting regular training events for its distributors. These efforts are designed to ensure that all Group partners are equipped with the latest knowledge and best practices in oral healthcare. As a result, consumers and end-users will benefit from more informed and capable service providers, leading to better guidance, safer product use, and a more satisfying customer experience.

These initiatives also support the Group's 2030 promise to enable access to high-quality oral healthcare for more people. By strengthening the capabilities of its distribution network, Planmecca Group can extend its reach to underserved communities and improve the availability of effective oral care solutions. Ultimately, this contributes to better public health outcomes, empowers individuals with knowledge about their oral health, and reinforces trust in the Group's brand through consistent, high-quality service.

Implementation of the action plan

Planmeca Group has ongoing processes to complete its action plan related to its end-users, especially through continuous product development and rigorous quality control. With a focus on innovation, up to 10 % of the Group's annual turnover goes to research and development.

Targets

Planmeca Group has established targets to address key sustainability matters impacting consumers and end-users. The Group aims to achieve zero product recalls and ensure the long-term, reliable performance of its equipment. This target is pursued through a strong focus on preventive maintenance and the provision of top-tier repair services, primarily delivered by the after sales teams of Planmeca Group's distributors. The effectiveness of these efforts is monitored using service quality metrics, which include response time and results from customer satisfaction surveys.



GOVERNANCE INFORMATION

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ESRS G1 – Business conduct

Business conduct policies and corporate culture

Planmecca Group has implemented the following policies to manage its material impacts, risks, and opportunities related to business conduct:

- *Global Anti-Corruption Policy*
- *Global Code of Conduct*
- *Global Distributor and Supplier Code of Conduct*
- *Whistleblowing Channel Policy*
- *Policy on Management of Late Payments to Suppliers*
- *Purchasing Policy*

The Board of Directors and CEO are accountable for the implementation of these policies.

Anti-corruption

Planmecca Group's *Global Anti-Corruption Policy* ensures that all Planmecca Group companies and employees worldwide comply with applicable anti-corruption, anti-bribery, and anti-fraud laws in their day-to-day activities. The policy applies to all employees, including management, and it is consistent with the *United Nations Convention Against Corruption*.

The Group's *Global Anti-Corruption Policy* considers the specific nature of healthcare industry that Planmecca Group companies operate in, since cooperation with government entities poses a heightened risk for corruption. While procurement, sales, and finance functions within Planmecca Group are most at risk in respect to corruption and bribery, all Planmecca Group employees must pay special attention to any red flags listed in the policy when working with government entities.

In addition, working with healthcare professionals means that Planmecca Group companies must consider specific legislation governing interactions between companies and healthcare professionals. The *Global Code of Conduct* requires, for example, that Planmecca Group products must be promoted, among other appropriate qualities, solely based on their superior quality, pricing, obtained certifications, and any governmental and regulatory approvals. Unethical or illegal communications and marketing practices are not allowed. An appropriate business purpose is required for all interactions with healthcare professionals.

Planmecca Group also reasonably endeavours to influence entities acting on its behalf,

but not controlled by the Group, to implement their own policies to mitigate the risk of violating any applicable anti-corruption, anti-bribery, or anti-fraud laws.

Corporate culture

Planmecca Group's *Global Code of Conduct* is at the core of Planmecca Group's operations, ensuring that everyone at Planmecca Group has the same understanding of the values and principles guiding daily work. The principles apply for every employee in all operating countries and Planmecca Group companies. Planmecca Group requires all employees to familiarise themselves with the *Global Code of Conduct* and adhere to it.

At Planmecca Group, employees are committed to doing business the right way. The Group fosters an open and low hierarchy culture that enables employees to bring up any unethical practices and do the right thing. In addition to the *Global Code of Conduct*, Planmecca Group has numerous other detailed policies and procedures to assist employees in making the right decisions. Employees can always turn to their nearest supervisor, company leadership, or any of the support functions in case they are not sure of the right course of action.

All Planmecca Group employees are encouraged to report suspected breaches or misconduct to their supervisors. If employees do not feel comfortable doing this, they can always report the matter to a representative of the human resources, legal or compliance departments, or to a management representative. Employees also have the possibility to submit reports through an anonymous whistleblowing channel.

Whistleblower mechanism

Planmecca Group fosters a strong speak-up culture through its whistleblowing channels, which enable employees and stakeholders to report suspected breaches confidentially and anonymously. Reports may concern violations of laws, regulations, the Group's *Global Code of Conduct*, or other internal policies.

The whistleblowing channel is governed by the *Whistleblowing Channel Policy*, which complies with the *EU Whistleblowing Directive (EU) 2019/1937* and applies across all Planmecca Group companies globally. The policy outlines clear procedures for reporting and processing concerns, and explicitly prohibits retaliation against whistleblowers. Retaliatory actions, such as termination, layoffs, or other adverse treatment, are forbidden, as is any attempt to prevent reporting.

To ensure data security and independence, the Group's general whistleblowing channel is operated via an external platform provided by WhistleB, separate from Planmecca Group's internal IT systems. Reports are handled by a designated processing group, and whistleblowers are protected throughout the process.

In addition to the *Global Code of Conduct*, *Whistleblowing Channel Policy*, and other internal policies, information about the channel is shared with new employees through a comprehensive onboarding package and mandatory online training sessions. Awareness of and trust in the process are assessed annually as part of anonymous employee surveys conducted by the Planmecca Group's human resources department.

Responsibility for managing whistleblowing reports and follow-up actions lies with Planmecca Group's Head of Compliance and Corporate Responsibility, who acts independently and impartially. In certain cases, specific personnel involved in investigations and, where required by law, the Data Protection Office, may also access report data.

Business conduct training

All Planmecca Group employees must certify that they have access to the *Global Code of Conduct*, that they have received, read, and understood it, and that they will comply with the *Global Code of Conduct* and other Planmecca Group policies for the whole duration of their employment. Both online and in-person trainings are provided for employees to make them familiar with the policy.

Relationships with suppliers

Planmecca Group has adopted a *Policy on Management of Late Payments to Suppliers* to foster timely and fair payment practices throughout the supply chain, with a specific focus on small and medium-sized enterprises. Planmecca Group's guiding principles are timeliness, fairness and accountability, which means that the Group is committed to making payments to suppliers on time, in accordance with agreed payment terms.

As a general rule, all purchase invoices are paid at the latest on the due date. The Group ensures payment practices are fair and transparent, avoiding any undue delays that could negatively impact the Group's suppliers. Moreover, Planmecca Group holds itself accountable for managing financial obligations responsibly and expects the same from all suppliers.

Planmeca Group requires all suppliers and distributors to accept Planmeca Group's dedicated *Global Distributor and Supplier Code of Conduct*, which states the legal, ethical, environmental, and social responsibilities of Planmeca Group partners. The *Global Distributor and Supplier Code of Conduct* also states that Planmeca Group complies with all laws and regulations applicable to its operations, and the same is expected from all business partners of Planmeca Group. Any illegal behaviour is not accepted, and partners are expected to never incite or advise anyone to violate applicable laws. When signing the *Global Distributor and Supplier Code of Conduct*, suppliers certify their commitment to upholding the Group's requirements.

Planmeca Group also performs third-party due diligence screenings and assessments of its suppliers to identify potential risks related to sanctions, money laundering, unlawful activities, or adverse media exposure. Planmeca Group or its representatives may also perform audits to ensure that distributors and suppliers comply with the *Global Distributor and Supplier Code of Conduct*. Such audits may include visits at the premises of a distributors or supplier.

Breaches of the policy by a distributor or supplier may lead to the termination of the business relationship between the distributor or supplier and Planmeca Group. Distributors and suppliers are also expected to provide confidential and safe means for their employees to report their concerns on activities violating the *Global Distributor and Supplier Code of Conduct*.

Selection of suppliers

Planmeca Group considers both social and environmental criteria in supplier selection. According to the Group's *Global Distributor and Supplier Code of Conduct*, suppliers are expected to implement the principles of the policy in their own sourcing processes to ensure the source and safety of supplied products and materials. Suppliers must be able to present formal evidence of their material sources, if requested by Planmeca Group.

Suppliers must also ensure that their products do not contain conflict minerals, such as tin, tantalum, tungsten, or gold originated from conflict and high-risk areas. Suppliers must ensure that their sub-suppliers also comply with Planmeca Group's *Global Distributor and Supplier Code of Conduct* or at least follow substantially similar standards of ethical business.

Planmeca Group's internal *Global Code of Conduct* requires that Planmeca Group employees, who interact with the suppliers and distributors or oversee their selection, must ensure that all suppliers and distributors are reputable and comply with the Group's high ethical standards. Suppliers and vendors should always be chosen based on the quality and pricing of their products and services.

Planmeca Group has also adopted an internal *Purchasing Policy* according to which eligible suppliers are determined. Each supplier is assigned a supplier type and category, which determine the requirements for approval and supplier monitoring.

Prevention and detection of corruption and bribery

Corruption, bribery, and fraud are strictly prohibited and considered criminal offenses in most countries, carrying serious consequences for both individuals and organisations. Anti-corruption and anti-bribery measures are enforced within Planmeca Group through Group-wide policies, including the *Global Anti-Corruption Policy*, mandatory employee training, and internal controls over processes involving financial transactions or equipment. Employees are informed of these policies and required to adhere to them. The Group has also implemented whistleblowing channels to facilitate confidential reporting of suspected misconduct.

Planmeca Group's *Global Anti-Corruption Policy* mandates that all business activities and operations must fully comply with applicable laws and the company's internal policies. Planmeca Group expects all employees as well as its suppliers, distributors, representatives, and partners to uphold the highest standards of integrity and take active responsibility in preventing illegal and unethical conduct.

Planmeca Group provides an anti-bribery and anti-corruption online training course to train employees on ethical business practices. In addition, live training sessions are organised for specific employee groups to address targeted needs. To ensure alignment across its value chain, Planmeca Group also communicates its relevant policies through the *Global Distributor and Supplier Code of Conduct*.

Planmeca Group has established dedicated procedures to prevent, detect, and address allegations or incidents of corruption and bribery. According to these procedures, investigations are always conducted by individuals or committees that operate independently from the parties involved in the matter, ensuring impartiality. The outcomes of such investigations are reported to the appropriate administrative, management, and supervisory bodies in accordance with Planmeca Group's *Whistleblowing Channel Policy*.

Where applicable, local sites follow the *Global Anti-Corruption Policy*, and operational subsidiaries are responsible for implementing and monitoring compliance. In some cases, oversight is delegated to subsidiaries with direct operational activities. If a breach were to occur, the Group would initiate a thorough internal investigation, apply corrective measures – including retraining, formal warnings, or termination of contract – and report incidents to authorities when legally required.

Policies and controls are regularly reviewed and updated to strengthen compliance.

Planmeca Group has established clear protocols for investigation, disciplinary action, and policy adjustment in the event of a confirmed incident. Planmeca Group continues to disseminate anti-corruption policies to all employees and maintains robust internal controls to prevent and detect potential violations. Global compliance policies are distributed centrally by the Group's compliance department, and reporting channels and procedures have been established to handle incidents accordingly.

In the reporting year, Planmeca Group has also implemented internal hospitality guidelines for Plandent Oy that must be read in conjunction with the *Global Code of Conduct* and *Global Anti-Corruption Policy*. The guidelines facilitate the giving and receiving of acceptable hospitality in all business operations in Finland and applies to all Plandent Oy employees, including the management.

Functions-at-risk

During the reporting year, 123 employees in Finland were identified as working in functions considered at risk for corruption and bribery. Each of these employees will complete anti-corruption and anti-bribery training during the next reporting period, aiming at 100% coverage of at-risk functions through the training programmes mentioned above.

Incidents of corruption or bribery

Planmeca Group maintains a strong commitment to ethical business conduct and compliance with anti-corruption and anti-bribery standards. During the reporting period, there were no confirmed incidents of corruption or bribery across Planmeca Group. As a result, no actions were required or taken to address such breaches. Planmeca Group continues to report zero cases to date.

Planmeca Group assessed whether any incidents of corruption or bribery have occurred during the reporting period using the definitions in applicable laws. No incidents of corruption or bribery came to the attention of management, compliance, or administrative departments, across all reporting units. This includes information gathered through internal channels such as the whistleblowing channel, screening tool, and direct communication with management.

Incidents of corruption or bribery

	2024-2025
Number of convictions of violation of anti-corruption and anti-bribery laws	0
Amount of fines for violation of anti-corruption and anti-bribery laws	0

Due to the Group's company size and structured compliance framework, reported data is considered comprehensive and reflective of actual cases. Planmeca Group assumes that all incidents were reported accurately and promptly by employees and management. No external audits or third-party validations of anti-corruption data are currently being performed.

To date, Planmeca Group has not been involved in any legal cases related to corruption or bribery involving the company or its employees. Should legal cases arise, Planmeca Group will address them according to legal procedures and internal compliance policies. Operating in the medical technology sector, the company also informs distributors about compliance with regulations.

Political influence and lobbying

Planmeca Group does not make regular financial or in-kind political contributions or engage in lobbying activities. However, the Group may from time to time make small contributions. During the reporting period, Planmeca Group made no material contributions and the total amount of contributions was 1500 euros.

Due to the limited scope of these contributions and the absence of lobbying activities, Planmeca Group does not consider itself to be engaged in lobbying activities or in exerting political influence. Planmeca Group's primary focus remains on its core business operations, and political or legislative matters are not part of its strategy. As a result, there are no main topics or positions to disclose regarding lobbying. Additionally, members of the administrative, management, or supervisory bodies have not held comparable positions in public administration in the two years preceding their appointment in the current reporting period.

Some companies within Planmeca Group participate in industry associations or supervisory body meetings. These activities involve representing the company and, in some cases, customers in sector-specific discussions or responding to regulatory inquiries, but do not constitute lobbying.

In some countries, Planmeca Group companies are also members of local chambers of commerce and similar organisations. However, the Group companies report no active political influence or lobbying activities through these memberships.

Payment practices

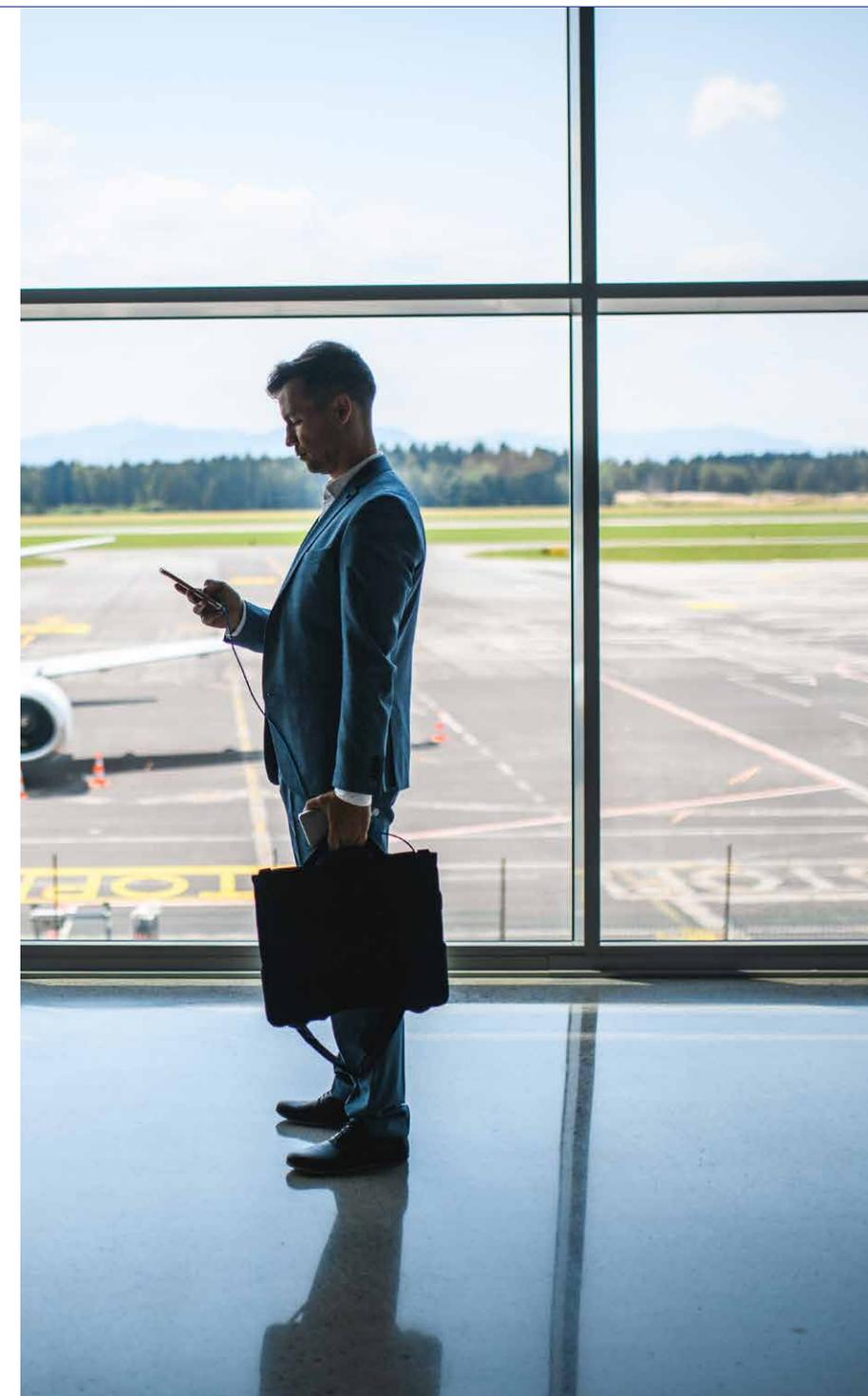
Planmeca Group companies do not apply standard payment terms across all suppliers. Instead, payment terms are determined on a supplier-specific basis, typically as agreed in individual contracts. Most suppliers define their own payment

terms, which the Group companies adhere to. These terms generally range between 14 and 30 days and may, for certain suppliers, extend up to a maximum of 60 days.

Planmeca Group companies maintain a high level of alignment with agreed payment terms – close to 100%. The average number of days from invoice date to actual payment date is 23.65 days.

However, in rare cases, payments may be delayed due to issues such as complaints or disputes related to the invoice content. In such situations, the invoice or any adjusted invoice is paid only after the supplier has satisfactorily resolved the issue. In the reporting period, there were no legal proceedings regarding late payments.

Because of the supplier-driven approach, payments to SMEs are made on time, in accordance with the specifically agreed payment terms and Planmeca Group's *Policy on Management of Late Payments to Suppliers*.



APPENDICES

Statement on due diligence (ESRS 2 GOV-4).....	65
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Statement on due diligence (ESRS 2 GOV-4)

ESRS 2 GOV-4 paragraph 30 requires a mapping of information provided in the sustainability statement about the due diligence process. ESRS 2 AR 8 states this may be presented as a table, cross referencing the core elements of due diligence for impacts on people and the environment to the relevant disclosures in the sustainability statement. The following table has been developed to meet this disclosure requirement.

Core elements of due diligence	Paragraphs or pages in the sustainability statement	Does the disclosure relate to people and/or the environment?
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-3, page 21	People and environment
	ESRS 2 SBM-3, page 27	
	ESRS 2 SBM-3-E1, pages 35, 40 ESRS 2 SBM-3-E2, page 36 ESRS 2 SBM-3-E3, page 36 ESRS 2 SBM-3-E4, page 36 ESRS 2 SBM-3-E5, pages 36, 42	Environment
	ESRS 2 SBM-3-S1, pages 37, 48 ESRS 2 SBM-3-S2, pages 38, 53 ESRS 2 SBM-3-S4, pages 38, 57	People
	ESRS 2 SBM-3-G1, pages 38, 61	People and environment
	b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2, page 22
ESRS 2 SBM-2, page 24		People and environment
ESRS 2 IRO-1, page 34		People and environment
E1-2, page 24 E5-1, page 24		Environment
S1-1, pages 24, 48 S2-1, pages 24, 54 S4-1, pages 24, 57		People
G1-1, page 61		People and environment
S1-2, page 48 S2-2, page 54 S4-2, page 57		People
c) Identifying and assessing adverse impacts		ESRS 2 IRO-1, page 34
	ESRS 2 SBM-3, page 27	People and environment
	ESRS 2 SBM-3-E1, pages 35, 40 ESRS 2 SBM-3-E5, pages 36, 42	Environment
	ESRS 2 SBM-3-S1, pages 37, 48 ESRS 2 SBM-3-S2, pages 38, 53 ESRS 2 SBM-3-S4, pages 38, 57	People
	ESRS 2 SBM-3-G1, pages 38, 61	People and environment

d) Taking actions to address those adverse impacts	E1-1, page 34 E1-3, page 40 E5-2, page 42	Environment
	S1-4, page 50 S2-4, page 54 S4-4, page 58	People
	G1-1, page 61	People and environment
e) Tracking effectiveness of these efforts and communicating	E1-5, page 40 E1-6, page 41 E5-4, page 43 E5-5, page 45	Environment
	S1-8, page 51 S1-9, page 51 S1-10, page 51 S1-12, page 51 S1-14, page 52 S1-16, page 52 S1-17, page 52	People
	G1-4, page 62 G1-5, page 63 G1-6, page 63	People and environment
	E5-3, page 42	Environment
	S1-5, page 50 S2-5, page 56 S4-5, page 59	People

Datapoints that derive from other EU legislation (ESRS 2 IRO-2)

ESRS 2 Appendix B: List of datapoints in cross-cutting and topical standards that derive from other EU legislation

Disclosure requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark regulation reference	EU Climate Law reference	Section
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 General disclosures, Governance
ESRS GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II		ESRS 2 General disclosures, Governance
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				ESRS 2 General disclosures, Governance
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013: Commission Implementing Regulation (EU) 2022/2453 Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		Not material
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)	E1 Climate Change, Action plan
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12.2		Not material
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		E1 Climate Change, Targets
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Not material
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				E1 Climate Change, Energy consumption and mix
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1				Not material
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		E1 Climate change, Green house gas emissions

ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)		E1 Climate change, Green house gas emissions
ESRS E1-7 GHG removals and carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2(1)	E1 Climate change, Green house gas emissions
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Voluntary, omitted
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			Voluntary, omitted
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34; Template 2: Banking book -Climate change transition risk: Loans collateralised by immovable property - Energy efficiency of the collateral			Voluntary, omitted
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		Voluntary, omitted
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				Not material
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				Not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				Not material
ESRS E3-4 Total water consumption in m ³ per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				Not material
ESRS 2- SBM-3 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				Not material
ESRS 2- SBM-3 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				Not material
ESRS 2- SBM-3 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1				Not material
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1				Not material
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1				Not material
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				E5 Resource use and circular economy, Resource outflows
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				E5 Resource use and circular economy, Resource outflows
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex 1				Not material

ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				Not material
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				S1 Own workforce, Approach and policies G1 Business conduct, Business conduct policies and corporate culture
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		S1 Own workforce, Approach and policies G1 Business conduct, Business conduct policies and corporate culture
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				G1 Business conduct, Business conduct policies and corporate culture
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				S1 Own workforce, Approach and policies S2 Workers in the value chain, Approach and policies
ESRS S1-3 grievance /complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				G1 – Business conduct, Remediation and Whistleblowing channel
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Voluntary, omitted
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				Voluntary, omitted
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		S1 Own workforce, Compensation (pay gap and total remuneration) (S1-16)
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				Voluntary, omitted
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				Voluntary, omitted
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		S2 Workers in the value chain, Approach and policies
ESRS 2- SBM-3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				S2 Workers in the value chain, Approach and policies
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS S2-1 Nonrespect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		S2 Workers in the value chain, Approach and policies
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		S2 Workers in the value chain, Approach and policies
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		S2 Workers in the value chain, Approach and policies
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1				S4 Consumers and end-users, Approach and policies

ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		S2 Workers in the value chain, Approach and policies
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1				S2 Workers in the value chain, Approach and policies
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1				G1 Business conduct, Business conduct policies and corporate culture
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1				G1 Business conduct, Business conduct policies and corporate culture
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II)		G1 Business conduct, Prevention and detection of corruption and bribery
ESRS G1-4 Standards of anti-corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				G1 Business conduct, Business conduct policies and corporate culture

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Opus Dental

 Opus Systemer AS
Nye Vakås v. 64, 1395 Hvalstad, Norway
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www.opusdental.com

Romexis AssisDent

 Entteri Oy
Hermiankatu 3 A, 33720 Tampere, Finland
Tel. +358 40 590 8060 | asiakaspalvelu@entteri.fi
www.assisdent.com

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