

# CODE OF CONDUCT

The way we care

For our Patients, People and Environment



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# 1. INTRODUCTION

## 1.1 Our commitment

The Code of Conduct provides the guiding principles and outlines our policies on how to act in a social, environmental and economical aspect, based on the EDG core values. At EDG, we are strongly committed to quality and integrity.

This commitment is fundamental in meeting our responsibilities towards patients, people and the community. The Code of Conduct expresses what we, as a group, define as the standard for expected behaviour and applies to all employees of EDG, the Holding where your local subsidiary/business unit is a part of.

As a group of dental care organizations and professionals, we all strive for the same goal; to contribute to patients' general health and wellbeing by giving the best care possible in the broadest sense of the word, relying on the concept of strong teamwork, knowledge sharing and integral quality management.

The Code of Conduct will give you direction in how to work as an individual professional, how we should work with each other as colleagues and should work for our patients. To support you in your daily job, making the right decisions, we have developed several short e-learning on the EDG e-learning platform.

These learning bites will help you to make the right decision when you are confronted with difficult dilemmas at work. They will provide you with some tools to start a dialogue about what is ethical behaviour and what is not and to speak up to someone if ethical boundaries are crossed. Because we care for each other!

## 1.2 Living up to our core values

We are passionate, committed dental care professionals, and we want to create an open and inclusive organization which will contribute to a happier and healthier life for (our) people.

Therefore, we live up to the following core values, which shapes our culture, define the character of our company, to express in our daily behaviour:

- **DRIVE**; we are dedicated and focus on our job. We have an entrepreneurial mentality and we are always looking for possibilities and solutions to get things done.
- **INVOLVED**; we stimulate curiosity and sharing of new ideas. We believe in an open, transparent work environment there is room for expressing thoughts and emotions.
- **OPENNESS**; we have a serious interest in the world of our patients and we care about the needs and ambitions of our colleagues and partners. We listen, show interest and offer support wherever we can.
- **HAPPINESS**; we are optimistic and we approach life with positive energy. We believe that a stimulating working environment and a pleasant culture is one of the cornerstones of our success. We can only give our best day in day out if we are enjoying our work.

## 1.2 Happy patients and happy people

We are proud and excited to provide care in a respectful way that makes our patients and people even happier. Guided by the Code of Conduct and with a good understanding of the EDG core values

we encourage you to familiarize with the guiding principles of ethical behaviour. We encourage you to speak up if you feel that a working practice is not ethical or safe or if it breaches our Code of Conduct.

### 1.3 Scope

The EDG Code of Conduct applies to all our employees and representatives, regardless of their (employment)contract or position within the organisation. The management of each operating subsidiary of EDG is responsible for ensuring that this Code of Conduct is implemented and adhered to in the group's business activities.

EDG's employees are responsible for ensuring within their entity that they personally act in accordance with these values and business principles. A number of matters are developed in more detail in separate company rules and policies.

The Code of Conduct is supplemented by the Group's and companies other policies.

EDG acts in accordance with (inter)national and European rules and regulations, and adheres to the relevant, (internationally) accepted industry standards. Where there is a discrepancy between the applicable national rules and regulations and the conflict with this Code of Conduct, the strictest standard will apply.

## 2. GUIDING PRINCIPLES

EDG shall conduct its care for patients in accordance with the group's vision, business goals and values, in addition to as the principle of a long-term, sustainable development. Apart from such principles as value creation and business continuity, such business will be conducted with a high level of integrity and ethics.

### 2.1 The way we care

At EDG we believe that acting together transparently, ethically and responsibly with care for our patients, people and environment is the right thing to do for all stakeholders and the community. The following principles applies at EDG to all employees involved;

- **FREEDOM OF EXPRESSION AND TRANSPARENT COMMUNICATION.** EDG's open culture fosters a well-organised, respectful and collaborative environment.
- We will all perform our jobs with **INTEGRITY AND RESPECT** towards colleagues, managers, customers, patients, stakeholders and the community.
- We will be **TRUTHFUL, AVOID ANY WRONGDOING TO THE BEST OF OUR ABILITY**, and act in accordance with the applicable regulations.
- We will act **ETHICALLY AND RESPONSIBLY** when dealing with EDG's finances, products, services, partners, patients and reputation.
- We will comply with all **ENVIRONMENTAL, SAFETY AND FAIR DEALING LAWS**.

### 2.2 Our approach

The way we like to care; (dental care) professionals work together with passion to deliver a consistently exceptional patient experience and we are committed to providing the highest quality of care.

### 3. DEFINITIONS

ACCOUNTING MANUAL	The manual containing all accounting rules that apply at EDG, which are occasionally updated by EDG's Finance department.
AUTHORISATION REGULATIONS	Regulations describing who holds which internal and external authorization to sign at EDG.
COMPLIANCE OFFICER	The central point of contact for all complaints, reports and questions concerning integrity and the Code of Conduct.
EMPLOYEE	Anyone who performs work for EDG under an employment contract with EDG or otherwise (including self-employed contractors).
EUROPEAN DENTAL GROUP (EDG)	European Dental Group Holding B.V. and all companies affiliated.
HR	Human Resources at Group and country level.
MANAGER	The person responsible for EDG's employees/team(s).
MANAGEMENT	Members of the EDG Group Management team and Country Management team members.
WHISTLEBLOWER POLICY	Regulations describing how to report on observed malpractices.

## 4. THE WAY WE CARE FOR INTEGRITY & ETHICAL BEHAVIOUR

### 4.1 Integrity

EDG is an integrated, pan-European leader in dental care, operating in a resilient growth market. Relying on strong teamwork and integrated quality management we offer our patients by first class services. Through cooperation, an integrated approach and translating existing legislation and regulations, EDG is able to provide the right support to the clinics, labs and dental care professionals. We want to ensure that our integrity is never in doubt. It is consequently essential that everyone who works at or for EDG complies with the law and regulations of the countries in which we operate as well as with the standards and values that apply at EDG, as set out in this Code of Conduct. All employees are expected to act in accordance with their own legal and professional restrictions and to be fully aware of them. If you are unsure what the law is in a specific instance, do not hesitate to ask Group HR or Local HR and/or EDG's General Counsel for advice.

### 4.2 Confidentiality

Employees will inevitably receive and handle personal and private information about customers, patients and partners at EDG. We want to make sure that this information is well protected. We must protect this information for two reasons:

- Legally we are obliged to protect sensitive customer and patient data;
- Sensitive information (e.g. business processes) is the backbone of our business.

Employees who handle confidential information are bound by observe confidentiality both during and after the term of their (employment) contract or after completion of the job. Unauthorized disclosure of information of this kind may cause damage to EDG and may result in disciplinary measures.

### 4.3 Competition

EDG does business based on fair and ethical business practices, good faith and integrity. We expect the same of everyone that we do business with. Competition law is intended to promote free and fair competition. EDG complies with this legislation. Based on this principle employees are required to deal fairly with EDG's customers, suppliers, competitors and any other stakeholders or colleagues. No employee should take unfair advantage of others through manipulation, concealment, or abuse of privileged information. Corrupt arrangements with third parties are strictly prohibited. Corruption generally refers to obtaining or attempting to obtain personal benefits or business advantages (for oneself or for third parties) through dishonest or illegal means.

### 4.4 Anti-bribery

EDG employees and representatives must under any circumstances refrain from any improper action intended to obtain a business advantage.

EDG employees or representatives are prohibited from offering, promising, providing or receiving any payment or item of value, either directly or indirectly.

All EDG employees and representatives confronted with bribery must immediately inform their manager of the improper attempt to obtain a business advantage or, alternatively, report the bribery as described in the EDG Whistleblower Policy (Appendix I).

### 4.5 Conflicts of interest

EDG's relationship with its employees is based on mutual trust. Conflicts of interest may occur whenever an employee's interest in a particular subject may lead them to actions, activities or relationships that undermine EDG and may place it at a disadvantage. Some (not limited) examples



making this concrete is starting your own business that competes with your (full time) employment relationship at EDG or reporting to a manager who is also a close friend or family member.

Employees must avoid any actual or potential conflicts of interest in their personal and professional relationship. Employees may not use company time, equipment, data, or intellectual property for external engagements.

If you have a conflict of interest, you must report it to your manager. All employees must inform their manager of any intention to undertake additional activities outside EDG, where these may clearly create an actual or potential conflict of interest.

Employees must obtain prior written consent from their (Executive) management before engaging in any external employment, consultancy, board membership, or business activity outside their role at the company. This includes paid or unpaid work that may (not limited):

- Conflict with the company's interests,
- Interfere with job responsibilities,
- Use company resources or confidential information,
- Affect the company's reputation.

Approval must be obtained in writing from (Executive) Management. The request will be reviewed for potential conflicts of interest, time commitments, and impact on company operations.

#### **4.6 Gifts & entertainment**

Employees must conduct business honestly and with integrity, without resorting to corrupt practices or bribery. Employees may not give to or receive from any person anything of value, either directly or indirectly, in order to gain or reward an advantage obtained through improper performance, or otherwise to obtain an improper advantage. Employees may not accept gifts from business partners, prospective business partners, or any third party that exceed a value of €50 or the equivalent in local currency, unless they have obtained prior approval from their (senior) management.

Employees may not promise, offer or give a business partner or prospective business partner any gift exceeding a value of €50 or the equivalent in local currency, unless they have obtained prior approval from their (senior) management.

#### **4.7 Use of social media**

EDG Social Media Guidelines provide a framework for using social media. Social media is a place where people exchange information, opinions and experiences to learn, develop and have fun. Whether it is about handling a corporate account or using one of their own, employees should remain productive and avoid damaging EDG in any way.

These guidelines provide practical advice to avoid issues that might arise by careless use of social media. These guidelines are built around two different elements:

- Using personal social media at work.
- Representing EDG through the social media.

EDG allows employees to access their personal accounts at work provided they act responsibly and this does not affect their daily tasks.

EDG asks employees to use caution when posting on social media. Although EDG cannot restrict what employees post there, we do expect employees to observe EDG's confidentiality policies at all times. EDG also cautions employees to avoid violating EDG's anti-harassment policies or posting something that might make it more difficult to work with their colleagues. Patient data and (sensitive) business data shall under any circumstances be shared via social media.

#### **4.8 Administration**

Management must ensure that all relevant transactions and other actions are recorded in the administration correctly, accurately and truthfully.

The accounting rules are laid down in the accounting manual. Powers relating to contracting obligations and authorizing contracts and invoices are regulated in the authorisation regulations.

## 5. THE WAY WE CARE FOR PEOPLE

EDG is committed in being a respected employer, to both existing and potential employees. EDG provides a good physical and safe work environment and strives to be an attractive employer in respect to the personal and professional development of all employees. The relationship with the employees is based on mutual respect and dignity.

Mutual trust between the EDG's employees and the patients is the cornerstone of a sustainable relationship. EDG's employees accept responsibility for the quality of the services and treatments they provide by creating a patient-centered care culture within the dental clinics, dental teams and service centres.

### 5.1 Human Rights

EDG respects human rights as recognised by the principles of defined international standards and laws.

This means that we will respect employees' right to freedom of association and collective bargaining, in line with applicable laws and regulations. We permit employees to openly communicate and share grievances with management regarding working conditions and management practices, without fear of reprisal, intimidation or harassment.

Employment decisions will be based on free choice and may not involve forced or prison labour, physical punishment, or threats of violence or other forms of psychical, sexual, psychological or verbal abuse as a method of discipline or control.

We will observe the minimum employment age limit defined by applicable law and regulations and comply with applicable International Labour Organization standards (e.g. the International Labour Organization (ILO) and the U.N. Convention of the Rights of the Child).

### 5.2 Equal opportunity & harassment

Equal opportunity reflects our commitment to ensuring equality and promoting diversity of the workplace and is a cornerstone for a healthy and productive workplace. Everyone should feel supported and valued to work productively, we are invested in treating everyone with respect and consideration.

Being an equal opportunity employer means that we provide the same opportunities for hiring, advancement and benefits to everyone, without discriminating based on protected characteristics, such as age, sex/gender, sexual orientation, religion, disability, or medical history.

We have built our equal opportunity policy around preventive and affirmative actions to ensure fairness in all aspects of employment.

Harassment includes bullying, intimidation, direct insults, malicious gossip and victimization. Sexual harassment is illegal and we will seriously investigate all reports. We are committed to maintaining a workplace that is free of harassment, so that our employees can feel safe and happy.

#### HOW TO ADDRESS HARASSMENT?

If you are harassed, whether by a colleague, a customer, a patient, or a vendor, you may contact any of the following people:

- Offenders; you may confront the offender directly in an attempt to resolve the issue. This tactic is appropriate for cases of minor harassment. You should avoid using this approach with

customers, patients, or stakeholders.

- Manager; if customers, patients, or other stakeholders are involved, you may reach out to your manager. Your manager will assess the situation and may contact HR if appropriate.
- HR; you should feel free to reach out to HR in any case of harassment, no matter how minor it may seem. Anything you disclose will remain confidential.

### 5.3 Feedback & transparent communication

EDG is committed to transparent and flexible communication between managers and employees. We believe that this will stimulate a culture of trust and guide us to innovation and growth. Everyone has valuable thoughts to share, and both the workplace and the way of working are always subject to improvement.

We ask employees, who are at the heart of our dental care network, to be ready to offer positive or constructive feedback, or to share ideas and best practices that may add value to EDG.

While, communication is important to build mutual trust. This means that just as the employee trusts the manager to listen, the manager trusts the employee to receive constructive feedback, which will lead to reliable and trustworthy relationship between both parties. This will ultimately result in a better service to the patients.

### 5.4 Privacy & data protection

We ensure that all data is collected, stored and handled fairly, transparently and with respect for individual rights.

This includes all parties involved in EDG's who provide information to EDG.

Generally, this refers to anyone we collaborate with or who acts on our behalf. Anyone who occasionally needs to access data, must follow this principle.

EDG collects and processes information, which we need for our dental care operations, in a transparent way and only with the full cooperation and knowledge of the parties concerned. Once the information is available to EDG, the following rules apply.

EDG's data will be:

- Accurate and kept up to date;
- Collected fairly and for lawful purposes only;
- Processed by EDG within its legal and moral boundaries;
- Protected against any authorised or illegal access by internal or external parties;
- Secured by networks which are able to protect online data from cyberattacks;
- Protected by having clear procedures in place for reporting privacy breaches or data abuse;
- Handled transparently based on contract clauses or communicating statements which explain how we handle data;
- Protected by establishing data protection practices.

### 5.5 Health & safety at work

Every employee (but also contractors or volunteers) has a right to feel safe at work. EDG is committed to complying with legal standards and creating a hazard-free workplace that helps us preserve the best possible work conditions for our employees. Written health and safety instructions shall apply to all EDG's workplaces.

Monitor our health & safety procedures and revise them to ensure higher level of protection. And we will establish clear procedures for accident reporting.

### 5.6 Company assets

Employees are responsible for the correct use, protection and maintenance of EDG's assets. These assets may include cash, goods, credit cards as well as documents, IT equipment, telephones. It is vital to protect these against abuse, loss, or theft.

### **5.7 Alcohol & drugs**

EDG expects all employees to behave decently at all times. This means, among other things, that alcohol and/or drugs consumption in the workplace or during working hours is prohibited. It is not permitted to appear at work under the influence of alcohol and/or drugs. In such cases, the (company) doctor could be involved or that appropriate measures will be taken.

## 6. THE WAY WE CARE FOR ENVIRONMENT & COMMUNITY

### 6.1 Protecting the environment

EDG recognizes the need to protect the natural environment and to do business in a socially responsible manner. Keeping our environment clean and unpolluted benefits us all. We will always follow best practices when disposing waste and using chemical substances. Stewardship will also play an important role.

### 6.2 Donations, aid and volunteering

EDG may allocate a budget to make monetary donations. These donations will be used for advancing the arts, education and for community events.

EDG encourages its employees to volunteer. They may volunteer through programs organised internally or externally. We may also sponsor volunteering events organised by other organisations.

EDG may initiate and support community investment and educational programs. We may offer support to nonprofit organizations or movements to promote the cultural and economic development of global and local communities.

### 6.3 Preserving the environment

In addition to complying with legal obligations, we proactively protect the environment. Examples of such activities include: recycling, conserving energy and using environmentally friendly technologies.

## 7. THE WAY TO REPORT MISCONDUCT

### 7.1 Grievance policy

EDG defines grievance as any complaint, problem, or concern an employee may have regarding their workplace, job, or co-worker relationships.

Employees may raise a grievance for any of the following reasons: workplace harassment, health & safety, a manager's behaviour, adverse changes in employment conditions. This list is not exhaustive. However, employees are encouraged initially try to and resolve any arising issues informally before submitting a formal grievance.

Employees who raise a grievance may reach out to their manager or HR department and submit a grievance form explaining the situation in detail. EDG is obliged to have a formal grievance procedure in place, to treat all employees who raise a grievance equally, and to preserve confidentiality at each stage of the process.

### 7.2 Whistleblower policy

The Company is committed to the highest standards of openness, probity and accountability. Open communication and mutual respect ensure for an outstanding collaboration across EDG. We will behave fairly, reliably and trustworthy towards all our colleagues and partners. We admit our mistakes and focus on solving them.

An important aspect of accountability and transparency is to have a mechanism in place that enables employees and other members of EDG to raise concerns in a responsible and effective manner. It is a fundamental term of every (employment)contract that an employee will faithfully serve EDG and not disclose confidential information about EDG's affairs. Nevertheless, where an employee discovers information which they believe constitutes serious malpractice or wrongdoing within the organization, they should be able to disclose this internally without fear of reprisal, and arrangements should be made to do so independently of management (although in relatively minor instances the manager would be the appropriate person to be told).

International laws and regulations offer legal protection to employees against dismissal or other retaliation by their employers because for publicly disclosing certain serious concerns. EDG has endorsed the provisions set out below to ensure that no employee should feel at a disadvantage because of it raising legitimate concerns.

The Whistleblower Policy is attached to this Code of Conduct (Appendix) and is an essential part hereof.

## 8. WHISTLEBLOWER POLICY (APPENDIX)

### 8.1 Introduction

It should be emphasised that this whistleblower policy aims to offer assistance to individuals who believe they have discovered malpractice or impropriety assistance. It is not designed to question financial or business decisions taken by European Dental Group, nor should it be used to reconsider any matters which have already been addressed under harassment, complaint (grievance policy), or other procedures.

### 8.2 Definitions

<b>CEO</b>	Managing Director of a local subsidiary and/or the head of local management team.
<b>CEO OF EDG</b>	The Chief Executive Officer of European Dental Group.
<b>COMPANY</b>	European Dental Group Holding B.V. and/or any of its subsidiaries.
<b>EXTERNAL THIRD PARTY</b>	An external third party, not being a confidential advisor or counsel, to whom a reporting person reports.
<b>INVESTIGATING OFFICER</b>	The person designated by the CEO to act in that capacity for the Company.
<b>MALPRACTICE</b>	<p>An (imminent) criminal offense and/or</p> <p>An (imminent) violation of rules and/or</p> <p>An (imminent) danger to public health, safety or the environment or (threat of) deliberate incorrect information to public bodies and/or</p> <p>A threat of knowingly withholding, destroying or manipulating information about these facts and/or</p> <p>A breach affecting the financial interests of the European Union and/or a breach relating to the internal market, including breaches of EU competition and State aid rules, as well as a breach relating to the internal market in relation to acts which breach the rules of corporate tax or to arrangements the purpose of which is to obtain a tax advantage that defeats the object or purpose of the applicable corporate tax law and/or</p> <p>Any other fact, danger or threat that can reasonably be regarded as malpractice related to (the organization of) the Company and where the social interest is at stake.</p>
<b>PERSON CONCERNED</b>	<p>Any person who works for the Company, whether or not under an employment contract, and for whose work the Company is responsible, including senior managers, temporary employees, self-employed contractors, paid and unpaid trainees, volunteers and other employees who are on another employer's payroll but who are hired to undertake work for the Company and/or</p> <p>Any shareholder and/or person belonging to the administrative, management or supervisory body of an undertaking, including non-executive members and/or</p> <p>Any person working under the supervision and direction of contractors, subcontractors and suppliers and/or</p> <p>Any third person who is connected with the reporting person and who could suffer retaliation in a work-related context, such as a colleague or relative of the reporting person.</p>



**REPORTING PERSON** A natural person who reports or publicly discloses information on malpractices acquired in the context of his or her work-related activities.

**SUPERVISORY BOARD** The Supervisory Board of European Dental Group.

### 8.3 Scope of policy

The essence of this policy is that it offers legal protection and - if desired - confidentiality to a member of the Company who has grounds to believe that his position in the Company is at stake if it becomes known that he is the one who has raised a serious malpractice. It is also essential that a Reporting Person as whistleblower consciously violates the standards (namely those of loyalty, secrecy and solidarity) in order to serve a higher standard (the need to combat serious malpractice).

This policy is designed to enable Persons Concerned to raise concerns internally at a high level and to disclose information, which the individual believes shows malpractice or impropriety, without endangering their (legal) position. This policy is intended to cover concerns, which are in the public interest and may at least initially be investigated separately but might then lead to the invocation of other procedures for example disciplinary.

These concerns could include:

- Financial malpractice or impropriety or fraud;
- Failure to comply with a legal obligation or statutes;
- Dangers to health and safety or the environment;
- Criminal activity;
- Improper conduct or unethical behaviour;
- Attempts to conceal any of these.

This policy is not intended for complaints from a reporting person with a personal nature or complaints that are provided in other policies and/or regulations.

### 8.4 Safeguards

**PROTECTION** This policy is designed to offer protection to those employees of the Company who disclose such concerns provided the disclosure is made:

- In good faith;
- In the reasonable belief of the individual making the disclosure that it tends to show malpractice or impropriety and if they make the disclosure to an appropriate person (see below).

It is important to note that no protection from internal disciplinary procedures is offered to those who choose not to use the procedure. In extreme cases, malicious or wild allegations could give rise to legal action on the part of the persons complained about.

**LEGAL PROTECTION** A person who, with due observance of the provisions in this policy, has reported (a suspicion of) malpractice will not be disadvantaged in any way in his position within the Company because of the reporting.

The employment(contract) of the reporting person cannot be terminated due to reporting (the suspicion of) malpractice in accordance with the present policy. The foregoing is different if the Company can demonstrate that the termination advocated by it is not related to the report.

Harm to the reporting person who has reported (the suspicion of) malpractice in accordance with this regulation is considered a breach of contract or an unlawful act and / or seriously culpable act within the meaning of Book 6 and 7 of the Dutch Civil Code.

#### COUNSEL

The person concerned may report (a suspicion of) malpractice to a legal counsel in order to ask for confidential advice. Any person who has the confidence of the reporting person and who is subject to a duty of confidentiality may act as counsel (including lawyers).

#### CONFIDENTIALITY

The Company will treat all such disclosures in a confidential and sensitive manner. The identity of the individual making the allegation may be kept confidential. However, the investigation process may reveal the source of the information and the individual making the disclosure may need to provide a statement as part of the evidence required. The Company shall ensure that the identity of the reporting person is not disclosed to anyone beyond the authorized staff members competent to receive or follow up on reports, without the explicit consent of the reporting person. The identity of the reporting person may be disclosed only where this is a necessary and proportionate obligation imposed by law in the context of investigations by national authorities or judicial proceedings, including with a view to safeguarding the rights of defense of persons. reporting persons shall be informed before their identity is disclosed, unless such information would jeopardize the related investigations or judicial proceedings.

#### ANONYMOUS

**Allegations** This policy encourages individuals to put their name to any disclosures they make. Concerns expressed anonymously are much less credible, but they may be considered at the discretion of EDG. In exercising this discretion, the factors to be taken into account will include:

- The seriousness of the issues raised;
- The credibility of the concern;
- The likelihood of confirming the allegation from reliable sources.

## UNTRUE ALLEGATIONS

If an individual makes an allegation in good faith, and it is not confirmed by subsequent investigation, no action will be taken against that individual. In making a disclosure the individual should exercise due care to ensure the accuracy of the information. If, however, an individual makes malicious or vexatious allegations, and particularly if he or she persists in making them, disciplinary action may be taken against that individual.

### 8.5 Procedures for reporting (a suspicion of) malpractice

The reporting person will report (a suspicion of) malpractice internally to:

- His/her manager; and /or
- The CEO; and/or
- The CEO of EDG; and/or
- A confidential advisor, Group Legal and/or Group HR (by [Wistleblower@Europeandentalgroup.eu](mailto:Wistleblower@Europeandentalgroup.eu)).

The reporting person who reports (the suspicion of) malpractice and the person(s) to whom (the suspicion of) the malpractice has been reported will treat the report confidentially. No information will be provided to third parties inside or outside the organization without the permission of the CEO. When providing information, the identity of the reporting person will not be mentioned and the information will be provided in such a way that the anonymity of the reporting person is guaranteed as much as possible.

malpractice may be reported in writing, or orally, or both. Oral reporting may take place by telephone or through other voice-messaging systems, and, upon request of the reporting person, in a physical meeting, within a reasonable time frame.

If the reporting person has only reported (the suspicion of) malpractice to the confidential advisor, the latter will inform the CEO, stating the date on which the report was received, in a manner and time agreed with the reporting person. The confidential advisor and the reporting person will also decide whether the identity of the reporting person will remain secret.

On receipt of a complaint of malpractice, the member of staff who receives and takes note of the complaint must pass this information as soon as reasonably possible to the appropriate designated investigating officer as follows:

- Complaints of malpractice will be investigated by the appropriate CEO unless the complaint is made against the CEO or is in any way related to the actions of the CEO. In those cases the complaint should be passed to the CEO of EDG for referral.
- In case of a complaint which is any way connected with but not against the CEO, the CEO of EDG will nominate a Senior Manager or external party to act as alternative investigating officer.
- Complaints against the CEO of EDG should be made to the Chairman of the Supervisory Board, who will nominate an appropriate internal/external investigating officer.
- The reporting person has the right to bypass the line management structure and take their complaint directly to the Chairman of the Supervisory Board. The Chairman may refer the complaint back to management if his/her feels that the management may investigate the complaint more appropriately without fear of a conflict of interest.

The CEO will record the report in writing, dated on the date on which it was received, and will cause the record to be signed for approval by the reporting person or the confidential advisor, who will receive a copy thereof.

If there is evidence of criminal activity, the investigating officer should inform the police. European Dental Group will ensure that any internal investigation does not hinder a formal police

investigation.

### 8.6 Timescales

The investigating officer shall send an acknowledgment of receipt of the report to the reporting person within seven days of receipt.

The CEO declares the reported (a suspicion of) malpractice inadmissible if there is no malpractice within the meaning of this policy and/or the Whistleblowers House Act and/ or applicable laws and regulations. If the report is declared inadmissible, the CEO will inform the reporting person of this in writing, stating the reasons.

Due to the varied nature of these sorts of complaints, which may involve internal/external investigators and/or the police, it is impossible to lay down exact timescales for such investigations. The investigating officer should ensure that the investigations are undertaken as quickly as possible, without affecting the quality and depth of those investigations.

The investigating officer should report back to the reporting person in writing the outcome of the investigation and the proposed action. The reasonable timescale for providing feedback will not exceed three months from the acknowledgment of receipt. If the investigation is a prolonged one, the investigating officer should keep the reporting person informed, in writing, of the progress of the investigation and as to when it is likely to be concluded.

All responses to the reporting person should be in writing and sent to their home address marked “confidential”.

### 8.7 Investigating procedure

The investigating officer should follow these steps:

- Obtain full details and clarifications of the complaint.
- Inform the member of staff against whom the complaint is made as soon as is practically possible. The member of staff will be informed of their right to be accompanied by a trade union representative or work colleague at any future interview or hearing held under the provision of these procedures. At the discretion of the investigating officer and depending on the circumstances of the complaint, an alternative representative may be allowed for example the individual’s legal representative.
- For the purpose of the investigation, the investigating officer may obtain all information he/she deems necessary for preparing the advice. The investigating officer may hear all persons working within the Company. Cooperation from persons working within the Company is voluntary.
- The investigating officer may engage experts to obtain the necessary information.
- The investigating officer should consider the involvement of the Company auditors and the Police at this stage and should consult with the Chairman / CEO of EDG if appropriate.
- The allegations should be fully investigated by the investigating officer, assisted, where appropriate, by other individuals / bodies.
- The investigating officer will make an assessment of the complaint and its validity. This assessment will be laid down in a written report containing the findings of the investigations and reasons for the assessment. The report will be passed to the CEO of EDG, Chairman of the Supervisory Board as appropriate.
- The CEO of EDG / Chairman of the Supervisory Board will decide what action to take. If the complaint is shown to be justified, a disciplinary or other appropriate EDG procedure will be initiated.
- The reporting person should be kept informed of the progress of the investigations and, if

appropriate, of the final outcome.

- If appropriate, a copy of the outcome will be used to enable a review of EDG procedures.

If the reporting person is not satisfied that the investigating officer has properly dealt with their concern, they may raise it in confidence with the CEO of EDG/Chairman of the Supervisory Board, or one of the designated persons described above.

### 8.8 Reporting to external third parties

If the investigation finds that the allegations are unsubstantiated and if all internal procedures have been exhausted, but the reporting person is not satisfied with the outcome of the investigation, the Company recognizes the lawful rights of employees and ex-employees to make disclosures to prescribed persons or bodies. A full list of prescribed people and bodies can be found on the National Government websites. The reporting person may report the suspected irregularity to the House of Whistleblowers via email: [advies@huisvoorklokkenluiders.nl](mailto:advies@huisvoorklokkenluiders.nl) and <https://huisvoorklokkenluiders.nl/contract> and/or any relevant local whistleblower agency. The House of Whistleblowers will provide information, advice and support to the employee regarding the steps to be taken with respect to the reporting of the suspected irregularity and will be able to open an investigation.

The reporting person concerned may report (the suspicion of) malpractice to an external third party if:

- He/she does not agree with the position referred to in ‘investigating procedure’
- He/she has not received a position within the required period referred to in paragraph ‘timescales’;
- The period referred to in paragraph ‘timescales’ is unreasonably long in view of the circumstances and the reporting person has objected to this to the CEO;
- An exception exists as referred to in the following paragraph.

An exception exists in case of:

- Acute danger, where a compelling and urgent social interest necessitates an immediate external report;
- A situation in which the reporting person is reasonably justified in fearing retaliations further to submitting an internal report;
- A clear threat of embezzlement or destruction of evidence;
- An earlier internal report in accordance with the procedure of essentially the same malpractice, which has not remedied the malpractice;
- A legal obligation or authority to report the matter directly externally.

The report will be made to the external third party or third parties who, in the reasonable opinion of the reporting person, in view of the circumstances of the case, are most eligible for this. When doing so the reporting person will consider, on the one hand, the effectiveness with which that third party is able to intervene and, on the other hand, the interests of the Company, in the event of the least possible damage as a result of that intervention, insofar as that damage does not necessarily result from the action against the malpractice. When reporting to an external third party, the person concerned must observe an appropriate form of care and confidentiality.

The greater the risk of damage to the Company as a result of reporting the matter to an external third party, the stronger the suspicion of malpractice the reporting person must have who reports to an external third party.

### 8.9 Processing personal data

Any processing of personal data carried out pursuant to this policy shall be carried out in accordance with the GDPR (Regulation (EU) 2016/679). Personal data which are manifestly not relevant for the handling of a specific report shall not be collected or, if accidentally collected, shall be deleted without undue delay.

#### **8.10 Record keeping of the reports**

The Company shall keep records of every report relating to a breach of European Union law received, in compliance with the confidentiality requirements. Reports shall be stored for no longer than it is necessary and proportionate in order to comply with the requirements imposed by Union or national law.

#### **8.11 Other provisions**

These regulations entered into force on 01-09-2021. Any matters that are not provided for in this policy will be decided by the CEO.

#### *This policy*

*EDG's Code of Conduct is adopted by the Management Team of EDG Holding once a year. The date and version of the policy are mentioned on the first page of the Policy. The latest updated version/edition of the Policy will always be available on the Learning Platform of EDG, together with relevant documents on Group Policies and Principles. All employees are responsible for keeping themselves updated on the latest version of this Policy.*

*The Code of Conduct is part of the onboarding program of each entity in respect of all newly hired employees of the Group. If you have any questions or need clarification regarding this Code of Conduct, please contact your manager and/or HR manager.*



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