



Dentalcorp Holdings Ltd., dentalcorp Health Services Ltd. and DCC Health Services (Québec) Inc. (the “**Dentalcorp Companies**”) are committed to combatting modern slavery in all forms, including but not limited to forced labour and child labour in its supply chains. The Dentalcorp Companies recognize the rights of all individuals and are committed to ensuring that its business operations and supply chains are free of exploitation and any forced labour or child labour. The Dentalcorp Companies are dedicated to upholding high standards of ethics and integrity in all aspects of its operations and, as Canadian entities, the Dentalcorp Companies abide by the applicable laws and regulations set forth by the Canadian government, including those related to the eradication of modern slavery.

This is a joint report drafted by the Dentalcorp Companies in compliance with the *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the “Act”) for its financial year from January 1, 2023, to December 31, 2023, and is the only report of this nature drafted by the Dentalcorp Companies.

ABOUT DENTALCORP

The Dentalcorp Companies operate a network of dental practices in Canada and provide resources, support and technology to each practice. In the provision of this support to each dental practice, the Dentalcorp Companies are guided by the principles of the Act and are dedicated to ensuring that all elements of modern slavery are eradicated from its supply chain.

The following organizational chart indicates the intercorporate relationships of the Dentalcorp Companies, each of which is wholly owned, together with the jurisdiction of formation, incorporation or continuance of each entity.



The Dentalcorp Companies rely on contractual arrangements with its professional corporations and partner dentists. The Dentalcorp Companies operate each practice in conjunction with a dental professional corporation and the Dentalcorp Companies are party to a series of contractual arrangements with each professional corporation and the partner dentist who owns the shares of the professional corporation, pursuant to which the Dentalcorp Companies’ practices are operated. Given the nature of these arrangements, the Dentalcorp Companies depend on the professional corporations and their respective partner dentist to comply with all applicable laws, including the Act, and with the terms of these contractual arrangements. Specifically, the Dentalcorp Companies operate a professional corporation in each of the following Canadian provinces or territories: British Columbia, Alberta, Saskatchewan, Manitoba, Ontario, Quebec, New Brunswick, Prince Edward Island, Nova Scotia, Newfoundland and Yukon.

SUPPLIER CODE OF CONDUCT & DUE DILIGENCE

Modern slavery is a complex issue and the Dentalcorp Companies have taken a multifaceted approach in its last financial year to prevent and reduce the risk that forced labour or child labour was used at any step of its importation of equipment and materials into Canada.

The Dentalcorp Companies primarily engage with preferred and national suppliers of goods for its business, including the procurement of medical devices into Canada. Despite the minimal risk of modern slavery in the Dentalcorp Companies supply chain, the Dentalcorp Companies are committed to engaging in due diligence with its suppliers to promote ethical labour practices and ensure compliance with all applicable law and regulations.

The Dentalcorp Companies have embedded principles of responsible business conduct in their policies and management systems. Specifically, the Dentalcorp Companies contract with suppliers in a Supplier Code of Conduct that provides guidelines on anti-corruption, occupational health and safety, discrimination, fair wages, freedom of association and collective bargaining, abuse and harassment, and regulatory compliance. The Supplier Code of Conduct is provided to suppliers during the procurement process prior to onboarding national suppliers. The majority of the Dentalcorp Companies' annual spend is on paying its doctors. Further, of the total spend of the Dentalcorp Companies excluding paying its doctors, 29.2% of spend is with suppliers that have signed the Supplier Code of Conduct, and 87% of its dental supplies spend is with suppliers that have signed the Supplier Code of Conduct. The Dentalcorp Companies' procurement team enforces its Supplier Code of Conduct when engaging with suppliers involved in the production and importation of goods into Canada. Additionally, the Supplier Code of Conduct prohibits the use of forced labour and/or child labour in each supplier's activities and supply chains.

The Supplier Code of Conduct of the Dentalcorp Companies requires that each supplier, and entities from which they source their products: (a) do not employ child labor and any employees younger than 18 shall not perform hazardous work, which includes work that may jeopardize their health or safety; and (b) do not use forced labour or compulsory labour in all its forms, including trafficking in persons for the purpose under the menace of any penalty, and for which that person has not offered himself or herself voluntarily. Please see below an excerpt from the Supplier Code of Conduct regarding forced labour and child labour:

Child Labour

The Supplier and entities from which they source their products do not employ child labour, i.e. work done by children who are younger than the minimum age for employment permitted by the applicable legislation in the relevant country, and no younger than the age at which compulsory schooling has been set in applicable legislation in the country. In any event, children are protected from economic exploitation and from performing any work that is likely to be hazardous or to interfere with the child's education,



or to be harmful to the child's health or physical, mental or social development. Employees younger than 18 shall not perform hazardous work, which includes work that may jeopardize their health or safety.

Force Labour

The Supplier and entities from which they source their products throughout the supply chain do not use forced labour or compulsory labour in all its forms, including trafficking in persons for the purpose of forced or compulsory labour, namely any work or service that is exacted from any person under the menace of any penalty, and for which that person has not offered himself or herself voluntarily.

The Dentalcorp Companies do not manufacture or produce goods in Canada or elsewhere, with the exception of certain patient specific appliances such as dentures and crowns, and predominantly source their supplies from suppliers located in Canada. The Dentalcorp Companies have prioritized ensuring that its suppliers of medical devices comply with all applicable law and that no forced labour or child labour is present in its supply chain. The Dentalcorp Companies have conducted an analysis of its current supplier network. The Dentalcorp Companies have assigned internal risk levels based on whether or not the supplier is at risk of using forced labour or child labour to various categories of suppliers. Overall, the Dentalcorp Companies conducted a thorough due diligence exercise that was aimed at mitigating any potential modern slavery in its supply chain. The results of this analysis only identified either low risk or no risk in the Dentalcorp Companies supply network. Considering that the Dentalcorp Companies only operate in Canada and over 99% of its total supply chain has origins or is billed either in Canada or USA, there is a very minimal risk of forced labour being present in its network because, to the Dentalcorp Companies' knowledge, these suppliers abide by all applicable law, including employment and labour laws.

REMEDATION MEASURES

In the event that a supplier is found to not be in compliance with the Supplier Code of Conduct, the Dentalcorp Companies will attempt to work with the supplier concerned to correct compliance. Suppliers are then required to develop a corrective action plan to bring its operations into conformance with the Supplier Code of Conduct so that the supply of goods to the Dentalcorp Companies may continue. Where a supplier does not develop such a plan, or fails to implement it, the Dentalcorp Companies may, in its sole discretion, terminate the business relationship with the non-compliant supplier.

The Dentalcorp Companies' Employee Code of Conduct requires each employee to comply with the laws and regulations applicable to the Dentalcorp Companies. Employees are required to promptly report violations of the Employee Code of Conduct to their leader within the organization, the HR department, the Compliance department, or the Legal department so that the violation can be remediated appropriately. Serious



violations may also result in termination, or the initiation of civil and/or criminal proceedings.

To encourage reporting of ethics violations and to make it more accessible, the Dentalcorp Companies have also implemented a means of anonymous reporting by employees through the Ethics Point Reporting System by way of telephone (through the Ethics Point Helpline) or via the internet (through the Ethics Point Web Portal). The administration of the Ethics Point Reporting System is done by a third-party service provider so that it remains independent, anonymous and confidential.

Additionally, the Dentalcorp Companies maintain a Whistleblower Policy that acts as a mechanism for the confidential and anonymous submission, receipt and management of complaints or concerns raised by Dentalcorp Companies' employees and affiliates regarding alleged wrong doings, violations of applicable company policies, unethical behaviour and/or improper business conduct. The reporting mechanisms of the Whistleblower Policy are similar to that of the Employee Code of Conduct i.e., an employee or affiliate may report to direct manager, leader or someone in their reporting chain. Partners and independent contractors of the Dentalcorp Companies, including associate dentists, may contact the Director of Operations for the applicable region, the Human Resources Team, or the Compliance Team. Alternatively, an employee or affiliate may report alleged wrong doings, violations of the Dentalcorp Companies' policies, unethical behaviour and/or improper business conduct via the Ethics Point Reporting System, described above.

If an investigation into the reported violation is launched, the details of the complaint may be shared with an Audit Committee, the Board of Directors, relevant executive and various third parties (including external legal counsel, regulators etc.) for the report to be adequately investigated.

The training of the Dentalcorp Companies' employees and the accessibility of anonymous reporting mechanisms is meant to ensure that employees both understand the risks of non-compliance with law by a supplier in the supply chain and are equipped with the knowledge and resources to identify and report any violations or supplier activity that is in non-conformance.

Other than those listed above, the Dentalcorp Companies have not taken any discrete measures to remediate the loss of income to the most vulnerable families that results from any measure taken to eliminate the use of forced labour or child labour in the Dentalcorp Companies' activities or supply chains.

TRAINING & AWARENESS

The Dentalcorp Companies have established an internal compliance program to assist in each company's compliance with applicable laws, regulations and policies mandated by the government and regulatory authorities, including but not limited to the Act. The Dentalcorp Companies' internal compliance program specifically supports team members, employees and other affiliates by providing education on these legal and



regulatory requirements while being a resource to the Dentalcorp Companies' employees to consult and interpret compliance requirements.

TRANSPARENCY & REPORTING

The Dentalcorp Companies are distinctly committed to transparency in its efforts to combat and limit forced labour and child labour in its supply chains. The Dentalcorp Companies recognize that combatting modern slavery in the supply chain is an ongoing process requiring continued improvement. With that in mind, the Dentalcorp Companies will update its processes and policies as needed and will conduct requisite diligence as required and address any progress or challenges that may arise to ensure its protocols remain effective.

ATTESTATION

This Report was approved by the Board of Directors of Dentalcorp Holdings Ltd. on May 25, 2024, pursuant to section 11(4)(a) of the Act.

In accordance with the requirements of the Act, and in particular section 11 thereof, I attest that I have reviewed the information contained in the report for the entity or entities listed above. Based on my knowledge, and having exercised reasonable diligence, I attest that the information in the report is true, accurate and complete in all material respects for the purposes of the Act, for the reporting year listed above.

Dated this 28th day of May, 2024

A handwritten signature in black ink, appearing to read "Graham Rosenberg", written over a horizontal line.

28 May, 2024 1:32:48 PM EDT
Graham Rosenberg
Chair of the Board and Chief Executive Officer, Dentalcorp Holdings Ltd.
I have the authority to bind the Dentalcorp Companies