

Forced Labour Report: Ivoclar Vivadent Inc.

1. Introduction

Ivoclar Vivadent Inc. (the "Company", "we" or "our") has prepared this report in compliance with Canada's *Fighting Against Forced Labour and Child Labour in Supply Chains Act* (the "Act"). This report covers our financial year ending December 31, 2023.

2. About Us

We are the Canadian subsidiary of Ivoclar Vivadent AG. Ivoclar is a Dental Manufacturer with more than 3,600 employees worldwide. Ivoclar develops, produces and distributes dental materials and equipment for business customers throughout the world. Ivoclar has its Headquarters in Schaan, Liechtenstein, Europe, and has subsidiaries all over the world (including the Company in Canada). Ivoclar's sales activities are carried out directly or indirectly using the services of distributors (depending on the local requirements and specifications).

The Company serves as the distributor in Canada for Ivoclar's dental materials and equipment. The Canadian headquarters is located in Mississauga, Ontario, and includes all business and warehouse operations for distribution solely in the Canadian market.

3. Risk Areas for Slavery and Human Trafficking in our Supply Chains

The key risk areas related to forced and child labour are found in the relationships with Ivoclar's suppliers. Therefore, Ivoclar applies the "Know your Business Partner" principles to ensure that its business partners and suppliers meet its basic requirements. Furthermore, Ivoclar obligates its suppliers to follow its "Supplier Code of Conduct" and perform occasionally third-party due diligence.

4. Addressing Forced and Child Labour in Our Supply Chains

We pursue a zero-tolerance approach towards any form of forced or child labour. We are committed to acting ethically and with integrity and transparency in all business matters. Effective systems including internal and external controls have been introduced, which help to ensure that modern slavery cannot take place within our organization or within our supply chain.

As stated in our Code of Business Conduct, we have clear expectations about how our associates should be treated. These expectations are based on the principles of respect, decency, professionalism as well as on local and international labor laws and labor principles. We do not tolerate any form of bullying, harassment or discrimination.

We describe Ivoclar's relevant policies and procedures below.

(a) Our Policies and Procedures

Respect and support for the protection of human rights is relevant to all aspects of our business. Ivoclar has implemented internal policies, guidelines and principles to ensure that it is conducting business in an ethical and transparent manner. These procedures are evolving and include (but are not limited to):

- **Corporate Responsibility:** Ivoclar takes corporate citizenship very seriously. In addition to pursuing commercial goals, the company consistently fulfils ecological, social and ethical commitments for the benefit of its customers, partners, employees, stakeholders and the environment, and it continuously develops its practices.
- **Code of Business Conduct (CoBC):**¹ The CoBC outlines the standards we uphold in our relations with stakeholders inside and outside the company and it explains the way Ivoclar behaves as an organization. Furthermore, it determines the conduct expected of its employees and suppliers and reflects the basics for the interaction between each other.
- **Third-Party Due Diligence:** Ivoclar and its affiliates carefully select their contractual partners. We conduct appropriate due diligence when engaging new suppliers and contractors by occasionally screening via a professional due diligence platform (based on individual risk profile of the partner). Furthermore, all business partners are checked automatically against the most important sanction lists globally.
- **Supplier Code of Conduct:**² This Code requires suppliers to comply with statutory obligations such as employment laws, anti-discrimination legislation, etc., including a ban on child labour.
- **Recruitment principles:** Ivoclar operates with a robust recruitment policy throughout all affiliates to avoid human trafficking or individuals being forced to work against their will. The company will only employ members of staff in line with labour laws, anti-discrimination rules, prohibition of child and forced labour, and other applicable requirements, including those related to the Act. If Ivoclar uses an external recruitment agency, it will always verify the practices of the agency before engaging staff with its assistance.
- **Whistleblowing principles:** Ivoclar has established a state-of-the-art whistleblowing system, which is available globally, so that all employees as well as third parties know that they can raise concerns about the treatment of associates or the practices within Ivoclar's business or supply chain, without fear of reprisals. This system is available under <https://www.bkms-system.ch/ivoclar>. Also implemented is a

¹ See online: https://www.ivoclar.com/GLOBAL%20-%20MEDIA/Corporate%20Content/Responsibility/CoCB%202023/Code_of_Business_Conduct-EN_May2023.pdf.

² See online: <https://www.ivoclar.com/suppliers/Supplier%20Code%20of%20Conduct%20englisch.pdf>.

non-retaliation principle to ensure that whistleblowers are protected when raising concerns in good faith.

- Quality Manual for Canada: Our Quality Manual describes our vision, values, and corporate compliance principles. Among other policies that it highlights, it affirms our modern slavery statement: we condemn any type of abuse against our employees or other members of the workforce and require the same commitment from our business partners.

(b) Review of Supplier Requirements

Ivoclar regularly reviews its supplier requirements and due diligence processes. We will conduct training courses for its purchasing staff so that they understand the signs of modern slavery and know what to do if we suspect that it is taking place within Ivoclar's supply chain. In the case of potential red flags, a business partner will be checked in detail.

The Supplier Code of Conduct is a regular part of the supply contract. Suppliers are required to confirm that none of their business operations contradicts these principles.

(c) Performance Indicators

Ivoclar has taken effective steps to ensure that forced or child labour is not taking place within its business operations or its supply chain if the following can be determined:

- No reports are received from employees, the public or law enforcement agencies to indicate that modern slavery practices have been identified.
- No reports are received because of our internal Corporate Audit department or through the channels of our Compliance Management System that modern slavery practices have been identified.
- No suspicions have come up that modern slavery practices are taking place as a result of the reviews of our existing suppliers.

5. Training

Ivoclar conducts training courses for its purchasing staff so that they understand the signs of modern slavery and know what to do if they suspect that it is taking place within Ivoclar's supply chain. Ivoclar employees also receive general compliance and anti-corruption training.


6. Remediating Forced and Child Labour in our Supply Chains

As of December 31, 2023, we have not faced situations of forced labour or child labour in our supply chains. As such, we have not had to remedy such situations.

7. Attestation

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 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.

Signature:

DocuSigned by:
 5/30/2024
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Christian Brutzer
Director – Ivoclar Vivadent Inc.
May 30, 2024

I have the authority to bind Ivoclar Vivadent Inc.