

## ETHICAL CHANNEL POLICY

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## 1. Introduction

In PROCLINIC GROUP we are firmly committed to the ethical culture and legal compliance, and therefore, to strengthen communications of any kind, we make our Ethical Channel available to our employees and collaborators.

The purpose of this Policy is to define the criteria and principles that should govern communication, as well as the management of all information received through the Ethical Channel.

This Policy is developed taking into consideration the following regulations and standards:

- Article 31 bis of the Spanish Criminal Code.
- UNE 19601:2017, criminal compliance management systems.
- DIRECTIVE EU 2019/1937 of the European Parliament and of the Council.

All the communications received will be treated and resolved in accordance with this Policy, always respecting confidentiality and guaranteeing the absence of reprisals to the communicator.

The Ethical Channel is conceived as a means of communication so that all employees can make secure, anticipated, and sometimes anonymous communications about breaches or irregularities in relation to the rules and policies applicable in the PROCLINIC GROUP.

## 2. Regulatory context

### 2.1. Article 31 bis of the Spanish Criminal Code

The implementation of the Ethical Channel complies with the legal provisions established in **Article 31 bis 5. 4 of the Spanish Criminal Code**<sup>1</sup>, through which the obligation is imposed on all employees who become aware of any risk or non-compliance, to communicate it through the Ethical Channel. Likewise, this Ethical

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<sup>1</sup>Article 31 bis. 5. *The organization and management models referred to in condition 1 of paragraph 2 and the previous paragraph must meet the following requirements:*

<sup>4.º</sup> *They will impose the obligation to report possible risks and breaches to the body in charge of monitoring the operation and observance of the prevention model.*

Channel is also opened to providers and clients so that they can, in a simple and fast way, communicate any possible legal breach of which they are aware.

## 2.2. UNE 19601:2017 of Criminal Compliance Management Systems

In the standard UNE 19601:2017 it is stated that, Organizations, under an adequate established organizational culture of compliance, must implement, among other measures, adequate procedures for the communication of breaches and irregularities.

In this sense, senior management must demonstrate leadership and commitment with respect to the Criminal Compliance management system of the PROCLINIC GROUP. To this end, the standard establishes the duty of senior management to:

*(h) encourage the use of **procedures for the disclosure of potentially criminal conduct** that may affect the Organization and its activities.*

Specifically, senior management must: *"provide **communication channels** so that both the members of the Organization and third parties communicate in good faith and, on the basis of reasonable grounds, those circumstances that may involve the materialization of a criminal risk for the Organization, as well as breaches or weaknesses of the criminal compliance management system."*

The standard UNE 19601:2017 establishes the requirements corresponding to the development of an adequate Criminal Compliance Management System mainly motivated by the incorporation of the criminal responsibility of private legal persons.

## 2.3. DIRECTIVE EU 2019/1937 of the European Parliament and of the Council

The EU Directive 2019/1937 of the European Parliament and of the Council regulates the characteristics of ethical channels in private companies so that employees, who may become aware of breaches or any type of irregularity in their work environment, can communicate within the framework of minimum standards of protection of communicators.

Internal reporting, as defined in Directive (EU) 2019/1937, *means the oral or written communication of information on breaches within a legal entity in the private or public sector.*

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The need to establish the Ethical Channel complies with the obligation and commitment on the part of the PROCLINIC GROUP so that, all our environment, can communicate any risk behavior or regulatory non-compliance. This obligation applies to all Member States of the European Union, who must ensure that legal entities, both public and private, establish internal channels and procedures to notify and process of communications.

This Policy allows us to correctly implement a communications channel for PROCLINIC GROUP to prevent any breach, regulatory irregularity or illegal activity that may have happened, happens, or may happen in the business operations of our corporate group.

## 3. Scope of the Ethical Channel

Queries or communications may be sent by all employees, collaborators, or clients of the PROCLINIC GROUP who have been aware of any fact that may constitute a crime/infraction or breaches of the Ethics Code and internal rules (Policies, Protocols, etc.) as well as possible breaches which may have not been materialized yet but could take place. Communications shall be submitted by:

- ▣ All labor-related staff (employed, self-employed, or linked to the PROCLINIC GROUP) of the following companies of the GROUP: PROCLINIC S.A.U, ACADEMIA DE FORMACIÓN CONTINUA EN ODONTOLOGÍA S.L.; CHL MEDICAL SOLUTIONS S.R.L; FADENTE S.A.U.; PROCLINIC ITALIA S.R.L; PROCLINIC DEUTSCHLAND GMBH, CENTRALE DE FACTURATION DENTAIRE S.A.S. and EXOTEC DENTAIRE.
- ▣ Third parties related to PROCLINIC GROUP, such as, volunteers and unpaid trainees.
- ▣ Shareholders and members belonging to the Board of Directors of the PROCLINIC GROUP, including non-executive members.
- ▣ Business partners: clients, providers, internal collaborators, and other interested parties related to the PROCLINIC GROUP.

This Policy will be available to all interested people for informational purposes, as well as, to all involved parties under the submitted communications, always applying a strict confidential

Any member of the PROCLINIC GROUP who is aware of the commission of a criminal offense, irregularity, or non-compliance, or of the existence of the risk of committing an irregularity or non-compliance with national regulations, the Code of Ethics or the internal rules of PROCLINIC GROUP, must compulsorily inform the Compliance Officer. Being aware of an irregularity or a non-compliance situation without taking an action to

communicate such behaviors through the Ethical Channel may lead to disciplinary measures.

## 4. Purpose of the Ethical Channel

The Ethical Channel is the tool to communicate breaches of the Code of Ethics, along with the general regulatory framework (internal and external) under which PROCLINIC GROUP operates to avoid any potential criminal responsibilities and/or the reputational damages that may be caused.

The main objective of the Ethical Channel is to attend to any query or communication in relation to actions that may be contrary to the legal regulations or to those precepts that PROCLINIC GROUP voluntarily includes in its Code of Ethics and in the Disciplinary System.

Often, PROCLINIC GROUP's employees and collaborators are the first one interested on being aware of facts or activities contrary to the law. whistle-blowers play a key role on revealing and preventing facts that may constitute a criminal or administrative offence. Therefore, we are committed to ensuring their confidentiality and integrity throughout the investigation process by promoting a bunch of protective measures.

The Compliance Officer, along with the rest of the Managers of the Ethical Channel, will assume due control and guarantee compliance with the Duty of Confidentiality to whom may whistle blow any facts that may constitute a criminal offense. Likewise, they will guarantee the effective protection of the communicators in terms of reprisals, introducing effective communication channels. The protection of personal data and privacy is paramount to the effective functioning of the Ethical Channel. It is important to note that, within the functions of the Compliance Officer of the PROCLINIC GROUP, it is to act as a Channel Manager, without prejudice to the fact that further Managers may be appointed to support the Compliance Officer duties.

The information provided by the communicators is an essential element for compliance with current legislation, both European and national. Any possible infringement committed within PROCLINIC GROUP can create serious damages implying significant risks to the well-being of society.

## 5. General Principles

The Ethical Channel will be governed by the following principles:

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- ☒ **Absolute confidentiality, especially in terms of personal data processing of received communications and inquiries.** This information may only be disclosed based on the "need-to-know principle".
- ☒ Principle of proportionality. All activities shall be undertaken in accordance with applicable law, in an objective and appropriate manner and in compliance with the principle of proportionality.
- ☒ Compliance with applicable laws. Guaranteeing of compliance with applicable laws and internal policies related to the protection of privacy and collection of personal data.
- ☒ The identity of the communicators will be protected in the best possible way. The Compliance Officer will act immediately in case there are indications of retaliatory measures against communicators.
- ☒ It is guaranteed that good faith communication WILL NOT ENTAIL REPRISAL of any kind. Notwithstanding, PROCLINIC GROUP will investigate communications and may adopt any corresponding legal measures for all those false resulting communications and their corresponding communicators. However, the communication of illegal activity or breach of the Code of Ethics will not exempt the communicator from liability if he/she has negligently been involved in it, although some attenuation of responsibility under the Disciplinary System may apply.
- ☒ A fair and respectful treatment. Those affected will be treated fairly and respectfully and preliminary convictions will be avoided without the investigation of the facts and the right to be heard will be guaranteed. The rights of the data subject under the applicable legislation shall be always respected. The latter shall enjoy the presumption of innocence.
- ☒ Bad faith. In case of false communication, communicators may suffer possible labor or even criminal consequences.

## 6. Protection of communicators and interested parties

Communicators shall benefit from protection if there are substantial grounds for believing that the communicated information was true when reported. Therefore, the information provided must be truthful, clear and concise and be accompanied, if possible, by evidence to support the facts.

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## 6.1. Confidentiality

Our commitment is respecting confidentiality and compliance with due protection of communicators' personal data. PROCLINIC GROUP will guarantee the confidentiality of the identity of any person who uses the Ethical Channel, as well as the people involved in the reported facts information.

We are committed to the proper use of the information provided, because of that we diligently comply with the personal data protection of the communicators for their confidential use of the Ethical Channel.

The Managers of the Ethical Channel will be responsible for ensuring confidentiality, and they will own the exclusive management of the information provided in the Ethical Channel. If an internal investigation is required for the allegedly occurred and communicated facts through the Ethical Channel, the investigation's members will be defined on a case-by-case basis by the Compliance Officer, who must take the appropriate precautions to avoid any damage to the investigation or confidentiality.

If external collaboration is required, such as advisors, consultants, etc., they will also ensure a corresponding confidentiality agreement is signed.

Therefore, any member of PROCLINIC GROUP or third parties who may have access to the information revealed under the Ethical Channel must keep the strictest confidentiality.

## 6.2. Anonymous communication

The Ethical Channel will allow everyone to report breaches or non-compliance acts anonymously if the communicator requires so.

However, it will be preferably to undertake the reporting of the facts including the identification of the communicator in the terms established under this Policy. However, anonymous communication is enabled.

Internal procedures allow PROCLINIC GROUP to anonymously receive, through the *Compliance Officer*, communications, which may lead to opening investigation procedure under total confidentiality.

Such information provided anonymously must be credible, and the initial analysis of such information must draw reasonable grounds for the existence of the reported infringements, as well as ruling out any possible spurious reasons of a bad faith communication.



## 6.3. Absence of reprisals

PROCLINIC GROUP guarantees the absence of reprisals of any kind against communicators when the reporting is made in good faith. Notwithstanding, there will be criminal, disciplinary, or other sanctions if the communicator had participated in the facts communicated that constituted a breach or irregularity for PROCLINIC GROUP or current legal regulations.

Any member of PROCLINIC GROUP who takes any attitude of reprisal against communicators may be sanctioned in accordance with the Disciplinary System.

Communicators of the Ethical Channel may not be retaliated for the undertaking any reporting, avoiding any type of reprimand, sanction, or unfair dismissal, among others, without prejudice to the actions that correspond by the end of the investigation. However, the communication of illegal activity or breach of the Ethical Codes will not exempt the communicator from liability if he/she has negligently been involved in it, although a form of attenuation of responsibility under the Disciplinary System may apply.

This commitment strengthens the confidence on a duly fulfillment of the Ethical Channel for PROCLINIC GROUP.

## 6.4. Right to information

Anyone reporting any type of communication or query through the Ethical Channel, will have the right to be informed by the Compliance Officer of its corresponding progress and if, applicable, the result of the investigation.

The right to be informed also assists to other communicators who have been duly identified in the communication, who may be able to request information about the investigation and the adopted measures. However, the Compliance Officer will evaluate to such an extent, on a case-by-case basis, whether it is appropriate to inform or not about the reported acts.

In any case, the communicator, anonymous or nominal, must<sup>2</sup> access to the communication to review the latest updates.

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<sup>2</sup> See Aloof 7. Procedure

## 6.5. Right of withdrawal in the communication

Everyone who uses the Ethical Channel of PROCLINIC GROUP will have the right to desist from its use, in case the communicator does not desire to continue with this Policy's procedure.

However, if there are reasonable grounds of the commission of any breach/irregularity from the reported facts, the Compliance Officer will initiate a file ex officio by carrying out the corresponding procedure.

## 6.6. Bad Faith Communications

The users of the Ethical Channel are responsible of the veracity of their identity all information they give and the fact they act in good faith. The PROCLINIC GROUP reserves the right to disclose the identity of the communicator to the authorities, if he has acted in bad faith, as well as in case of an injunction order. Any communication made with the knowledge of his falsity constitutes a very serious infringement of the Disciplinary System.

PROCLINIC GROUP will establish effective, proportionate, and dissuasive penalties for those who submit communications or make malicious or abusive disclosures. These measures will include compensation for the ones who have suffered damage resulting from any malicious and abusive communications or disclosures.

These sanctions will be intended for those who, including but not limited, to carry out any of the following activities:

- a) Prevent or attempt to prevent the submission of communications.
- b) Take retaliatory measures against the communicators.
- c) Promote reckless procedures against communicants.
- d) Fail to comply with the duty to maintain the confidentiality of the identity of the communicators.

## 7. Procedure

### 7.1. Content of the communication

All communications through the Ethical Channel must include a minimum of information necessary to carry out an adequate analysis of the facts, as well as its corresponding

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investigation, if appropriate. Therefore, at least the following information must be provided:

- ☐ Personal information of the communicator (except anonymous communications), such as name and surname, email address and telephone number.
- ☐ Identification of the legal entity on which the communication is concerned within PROCLINIC GROUP.
- ☐ Description of the irregularity/non-compliance in detail.
- ☐ Identification of the possible persons involved in the irregularity/non-compliance communicated, as well as whether the communicator is part of said persons participating in the reported facts.
- ☐ Provision of any evidence that may be relevant for the clarification of the facts allegedly committed that would imply an irregularity or breach of the PROCLINIC GROUP through documents, files or other means of evidence to which the communicator may have access to.

**The communicator undertakes to access the communication presented in the Ethical Channel within 5 working days following its communication. This access is mandatory to be able to respond, if necessary, to possible requests from the Channel Managers to clarify possible facts if, for example, it is considered that the information provided is not sufficient. It will be the responsibility of the communicator to periodically access the review of the communication in the Ethical Channel, regardless of whether the communication had been made nominally or anonymously, to interact with the Channel Managers. If within 30 days of the last response/request from the Channel Managers, the communicator has not accessed nor contacted the Compliance Officer directly, the communication will be archived, unless there is evidence necessary to proceed with an ex officio investigation.**

## 7.2. Internal procedure for communication and processing of communications

The corresponding Ethical Channel will be managed through an adequate communications procedure and its corresponding treatment which is included in the information of this Policy.

The Channel Managers will be responsible for receiving all communications provided by the communicators, either anonymously or with the corresponding contribution of personal data. The Channel Managers will enjoy absolute independence, as well as an absence of conflict of interest. Otherwise, they must refrain from their intervention in

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the specific case, without prejudice to their participation in the analysis and investigation of other communications.

To ensure and guarantee the protection of the rights of the communicators, a simple and agile procedure has been established that facilitates the processing of information and its subsequent analysis.



Likewise, a categorization is made by type of communications that the Ethical Channel will manage:

- ☑ Complaint
- ☑ Penal report
- ☑ Product non-conformity

## 7.2.1. Media and reception

All information will be directed, received, and managed solely and exclusively by the Channel Managers who will ensure compliance with the treatment, conservation and custody of the information with strict confidentiality at all stages of the procedure.

Communications, of any kind, will be received, through any of the following procedures:

- Ethical Channel existing on the website of the PROCLINIC GROUP:  
<https://38637c8f1128bc3d87cd.canal.h2c.app/form.html#>
- By email addressed to the *Compliance Officer*: [compliance@proclinic.es](mailto:compliance@proclinic.es)
- Oral or personal communication to the *Compliance Officer*.

## 7.2.2. Analysis and results

The Channel Managers will carry out the corresponding analysis and investigation of the information provided in any of its modalities and will communicate the result that they consider appropriate for the participants of the facts considered as irregularities or breaches depending on the circumstances of said events that occurred.

## 8. Data Protection

The PROCLINIC GROUP ensures the CONFIDENTIALITY of personal data and will comply with data protection regulations, and specifically with the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council, on the protection of natural persons regarding the processing of personal data and on the free movement of such data, as well as the rest of the regulation applicable in each jurisdiction.

All members have the right to access, rectify, delete, or oppose the processing of their data, as established in the Privacy Policy of the legal entity on which the communication is viewed, or directly by sending an email to [privacy@dontalia.com](mailto:privacy@dontalia.com).

## 9. Responsibilities

It will be the responsibility of the communicator to demonstrate the veracity of the information provided. The PROCLINIC GROUP is not responsible for the possible lack of veracity of the information or documentation received in the communication, the use that may be made of the channel for purposes other than those intended or communications that are addressed to other organizations that have no relationship with the PROCLINIC GROUP; although it can act against those communicators who have made malicious or abusive use of the Ethical Channel.

## 10. Validity

This Policy of Use of the Ethical Channel will be in force from the moment of its approval by the Directors of PROCLINIC GROUP and its communication.