



# Alert Procedure

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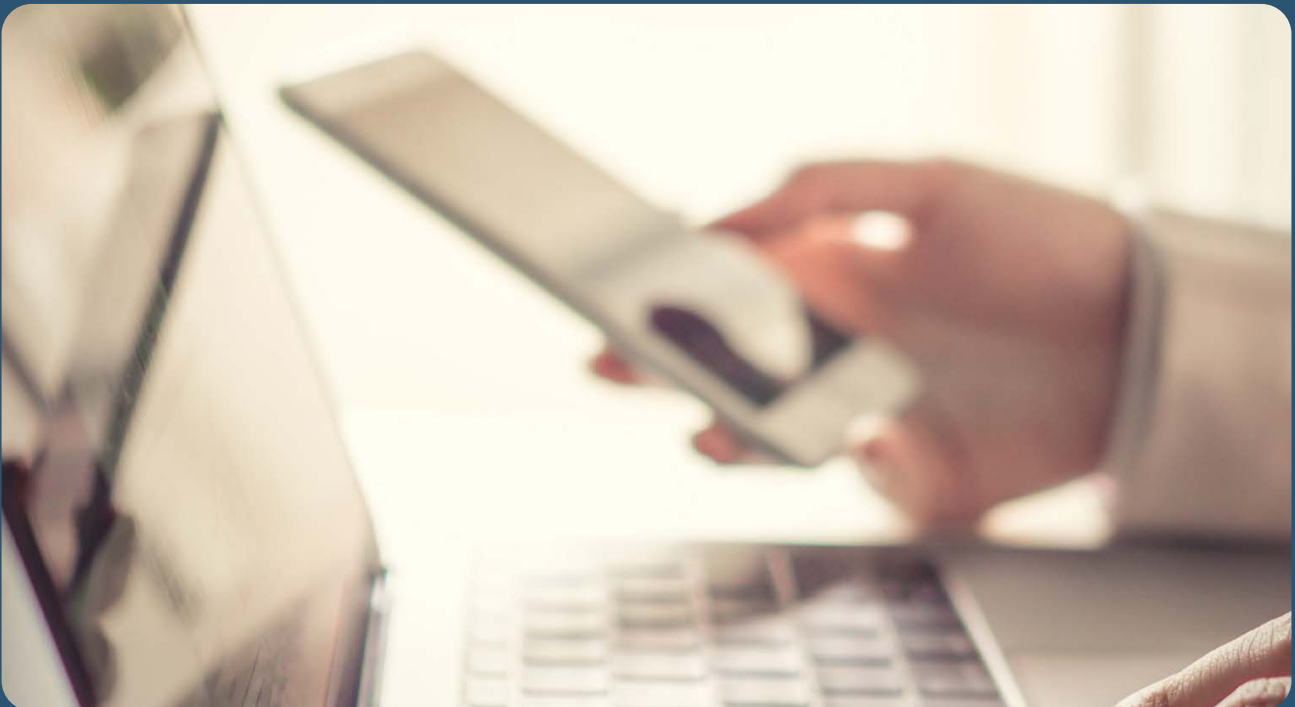
## Introduction

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The Septodont Group is committed to conducting its operations in accordance with the highest ethical and moral standards, and in compliance with the laws and regulations applicable in the countries in which it operates. The Code of Ethics sets out this commitment from the highest hierarchical level of the Group and underlines the fact that transparency and ethics are core values of the Septodont Group.

In line with this commitment, the engagements set forth in the Code of Ethics and relevant legal obligations, this Alert Procedure aims to provide an avenue for employees and other relevant stakeholders, to raise, confidentially and anonymously if desired, concerns or report of any known or potential misconduct, violation of the Code of Ethics and other company policies and procedures, or applicable laws and regulations, free of any retaliation or discrimination.

The purpose of this Procedure is to outline the scope and use of the alert system in place at the Septodont Group. This Procedure is binding upon all employees of the Septodont Group. Should any provisions of this Procedure conflict with applicable legal provisions, the latter should prevail.





## Methods for implementing the alert system

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This Procedure applies to all Septodont Group entities, and can be adapted at local level, also to comply with applicable law.

### Definitions

**Whistleblower:** A natural person making a report shall be considered a whistleblower if he/she has reported the facts:

- in good faith;
- without any direct financial benefit; and
- of which he/she has personal knowledge, if the information was obtained outside a professional context.

**Facilitator:** any natural person or any non-profit organization that assists the Whistleblower in making a report. Facilitators benefit from the same protection provided to whistleblowers.

### Subject of the alert report

The alert system set up by the Septodont Group allows to report the following:

- A crime or an offence;
- A violation or an attempt to conceal a violation of applicable laws or regulations;
- A threat or harm to the general interest; or
- A violation of the Code of Ethics or of any company policies and procedures.

However, the alert report cannot concern information covered by national defense, medical secrecy, secrecy of judicial deliberations, secrecy of investigations or judicial investigation, or the attorney-client privilege.

## Reporting conditions

For the alert report to be considered admissible, the following cumulative conditions must be fulfilled:

- the facts reported must relate to one of the categories listed above;
- the report must be made in good faith;
- the facts reported must be sufficiently precise and detailed, and, where appropriate, confirmed by documents; and
- the Whistleblower is:
  - » an employee (part time or full time), an intern/stagiaire or an individual whose employment has ended, when the information has been obtained within the framework of the professional relationship, or individuals who have applied for a job, when the information has been obtained within the framework of the application;
  - » an external or occasional worker;
  - » a member of the Advisory Board, of the management or of the supervisory body of a Septodont entity;
  - » a shareholder of a Septodont entity; or
  - » an external business partner, such as a supplier, a service provider, one of their subcontractors, a client, or a member of their staff or administrative, management or supervisory bodies.

## Guarantee of confidentiality

In accordance with applicable legal and regulatory obligations, the Septodont Group is committed to guaranteeing the confidentiality of any elements that could identify both the person making the alert report and the person that the report concerns, as well as the facts and information that have been reported or gathered during the investigative process described below.

As such, the identity of the reporting individual will be treated confidentially and may not be communicated to anyone without his/her consent, unless the individuals responsible for receiving and/or processing the report are required to report the facts to local authorities. In such a case, the reporting individual will be notified of the disclosure, unless the information is likely to compromise the relevant proceedings.

If the whistleblower wishes to remain anonymous, the Septodont Group shall undertake to respect this choice. Nonetheless, the author of an anonymous report is encouraged to provide contact details in order to allow for further exchanges of information pertaining to the report. Lacking such details, the author of an anonymous report will not be informed on the progress of the report processing.

## Whistleblower protection

Septodont is committed to taking all appropriate measures to protect individuals submitting a report in good faith, as well as the individuals that assisted them (including Facilitators). No retaliatory measure or disciplinary sanctions (including, e.g., suspension, layoff, dismissal, discrimination, remuneration, incentives or training measures, redeployment, assignment, qualification, classification, professional promotion, transfer or contract renewal) can be taken against any person who has made a report in accordance with the conditions described in this Procedure.

Conversely, any person who (i) obstructs the issuance of an alert report, (ii) adopts retaliatory measures against a Whistleblower, (iii) submits, knowingly and deliberately, false reports or reports containing false statements, disclosing misleading information, or (iv) acts in bad faith under this Procedure, may be subject to disciplinary action or legal proceedings in accordance with applicable laws.





## Reporting Process

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If a Whistleblower wishes to submit a report according to the conditions above, he/she could make a report:

- to their immediate superior; or,
- via the dedicated alert system, by sending an email to the dedicated email address: [ethics@septodont.com](mailto:ethics@septodont.com).

If an alert reported to the employee's immediate superior is likely to fall within the scope of this Procedure, the employee's immediate superior should encourage the employee to send a report via the dedicated email address. In any event, the Group General Counsel should be informed of any allegations of breach of the Code of Ethics.

### Operation of the alert system [ethics@septodont.com](mailto:ethics@septodont.com)

In order to facilitate the processing of the alert report, it is recommended that the person issuing the alert provides the following information:

- The fact that he/she has personal knowledge of the facts reported (if the information was obtained outside a professional context);
- That he/she is acting in good faith and without any direct financial benefit ;
- His/her contact information (surname/first name/address/position) if he/she does not wish to remain anonymous;
- The facts and the details; and
- If he/she has documents to confirm or substantiate these facts.

### Receiving the alert

The person who issued an alert report to the dedicated email "[ethics@septodont.com](mailto:ethics@septodont.com)" shall receive an acknowledgement of receipt under 7 working days.

This acknowledgement does not imply that the alert is admissible.

## Admissibility of the alert report

Each alert shall be examined for admissibility by the Group General Counsel or by the Compliance Manager (also depending on the existence of potential conflicts of interest or allegations against the Group General Counsel or by the Compliance Manager), in accordance with the conditions defined in this Procedure.

In the event that an alert report does not meet the admissibility conditions, the person who issued it is informed by the Group General Counsel or the Compliance Manager of the reasons for inadmissibility.

When all the admissibility conditions for the alert report have been met, the person making the alert report will be informed by email, which will specify how the alert report will be processed and what actions will be taken.

Either way, the Whistleblower will receive within a reasonable period of time not exceeding 3 months from the acknowledgement of receipt of the alert, information on the measures envisaged or taken to assess the accuracy of the allegations and, where appropriate, to remedy the subject of the alert, as well as the reasons for such measures.



## Processing the alert report

Should the alert report be admissible, the reported facts will be further scrutinized to (i) gain a better understanding of their context, (ii) determine whether any immediate actions should be taken to prevent imminent harm to people or property, to avoid further instances of non-compliance, to preserve relevant documents and information, or to ensure that no retaliatory action is taken against the reporting individual and any other individuals involved, and (iii) plan the steps designed at looking into relevant allegations, including via an internal investigation.

In this respect, a targeted investigation into the reported facts will be performed within a reasonable period of time in order to gather any evidence, establish whether the allegations are accurate and well-grounded and decide what action, if any, needs to be taken to remedy the relevant facts. The investigation must be proportionate to the nature and seriousness of the allegations and of the associated risks.

For the purpose of conducting the investigation, the reporting individual might be requested to provide additional information (unless the report is anonymous).

The Group General Counsel and/or the Compliance Manager establish a dedicated Investigative Team for conducting the investigation. The members of the Investigative Team are selected from relevant departments based on their impartiality and ability to handle the report, depending on the nature and severeness of the allegations. When conducting the investigation, the Investigative Team shall:

- comply with applicable laws and regulations;
- be neutral and impartial;
- ensure proportionality; and
- track the steps taken as part of the investigation.

In this context, all Septodont Group employees are required to cooperate with the investigations in a transparent manner.

Depending on the circumstances and allegations, the investigation might comprise the performance of interviews, as well as a review of e-mails, video recordings and other documents. In conducting the investigation, the Investigative Team may be assisted by one or more third parties, which will solely receive the information strictly necessary for the performance of their mission and will be bound to a strict confidentiality obligation.

Confidentiality shall be maintained during the processing of alert reports; information concerning the facts will eventually only be shared with those who need it in order to conduct the investigation or make decisions regarding follow-up actions.

## Termination of the investigation and storage of information

If the investigations confirm the allegations included in the report, the Investigative Team will recommend the adoption of all necessary disciplinary and/or legal measures to put an end to the wrongful acts and prevent them from occurring again. In this context, the information relating to the alert shall be kept confidential until all measures are fully implemented.

The investigation shall be terminated without any further actions when the allegations are inaccurate or unfounded, or when the alert has become irrelevant. The individual making the alert report shall be informed immediately of the closure of the report.

## Alert report monitoring

The Group General Counsel shall regularly inform the Executive Committee of reports and alerts, in accordance with the confidentiality rules.

