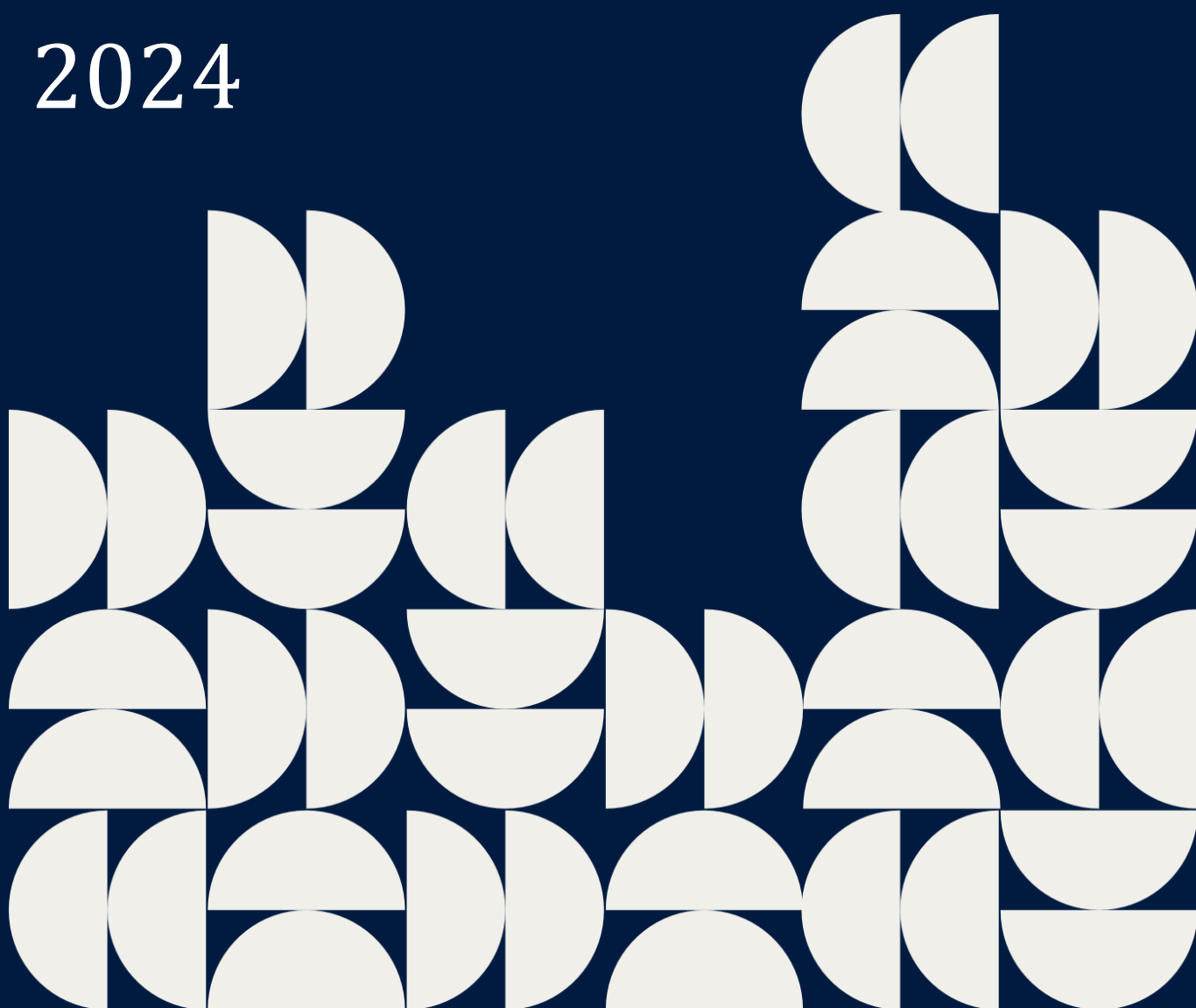


Sustainability Report: Global Mensa and subsidiaries

Statement of Non-Financial Information

dontegroup.com

2024



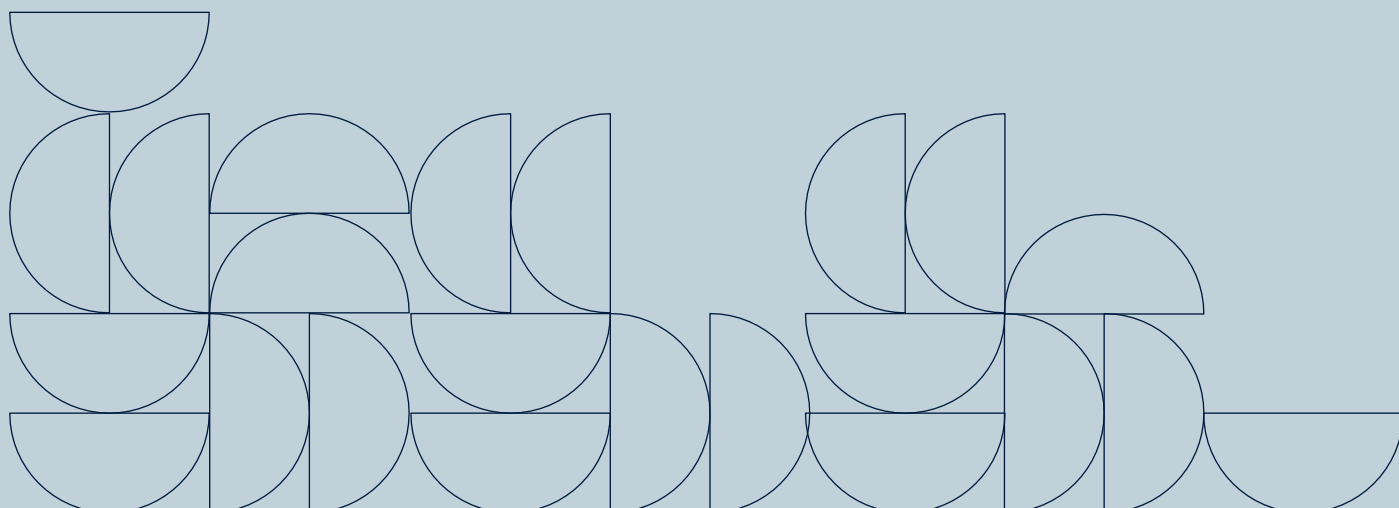
DONTE GROUP

Cuidamos tu salud bucodental



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Huella DONTE

On the third anniversary of our Sustainability Department, our Strategy and the publication of our first Sustainability Report, DONTE GROUP reaffirms its commitment to continuous improvement and to building a transparent, responsible and sustainable company. This report reflects not only the progress we have made, but also our determination to build a strong, resilient and stakeholder-oriented future.

Our history has taught us that challenges are not only obstacles, but also opportunities to learn, evolve and strengthen our ability to make a positive impact. In a changing and highly uncertain environment, the ability to adapt and overcome uncertainty is essential for success. And DONTE GROUP has demonstrated this ability on numerous occasions. This perspective has been key to the evolution of our sustainability strategy, driving us to move with integrity, purpose and commitment towards a business model that makes a real impact on society.

In this report, we transparently present our achievements and the challenges we face to consolidate our position as a benchmark in sustainability, based on the three pillars that guide our strategy: care for people, good corporate governance and care for the planet. Our commitment is clear: to transform our operations to increase our positive impact on society, the environment and the lives of our patients.

Today, more than ever, we are convinced that true success lies in our ability to **build trust, lead by example** and **leave a lasting legacy** for future generations.





LETTER FROM THE CEO

GRI 2-22; 3-3

Javier Martín Ocaña

I joined DONTE GROUP in December 2016, when the company was just Vitaldent. Looking back, it is impossible not to be moved when remembering everything we have achieved so far and thinking about everything still to come.

As CEO I am very proud of my team, of its dedication and its ability to lead the way in the dental sector in this country.

Our strategic vision, our desire to do things well and to make a positive impact on society and the planet, gives us a great sense of responsibility and commitment.

Behind this document are thousands of hours of work, effort, cooperation between areas, resources and the enthusiasm of a tireless team that has understood our mission and our purpose: To make oral health accessible to everyone, regardless of their current situation, particularly those groups at risk of exclusion or who are in a situation of vulnerability.

Our focus has been sustainability since our beginnings more than 35 years ago. Creating the first multi-speciality clinic at street level, facilitating payment by instalments with financing and offering comprehensive treatment so that oral health would be understood as a whole, were the roots of our business.

This has meant that today, we have 417 clinics, 4 brands, a presence in all towns with over 50,000 inhabitants, and we are working harder than ever to bring dental health to everyone in this country. In this letter I would like to highlight some of the achievements which, in this third year of driving impact and sustainability, we have made thanks to the trust of our patients and the efforts of our team:

- Total activity in clinics has grown **more than twice as fast as the market**, increasing our importance and market share.
- Returning patient activity grew **by 15% compared to the previous year**, consolidating the presence of our clinics in their areas of influence.
- The solid trust of our patients drives this growth, reflected in a **double-digit annual returning rate** of more than 2/3 of in-clinic patient traffic.

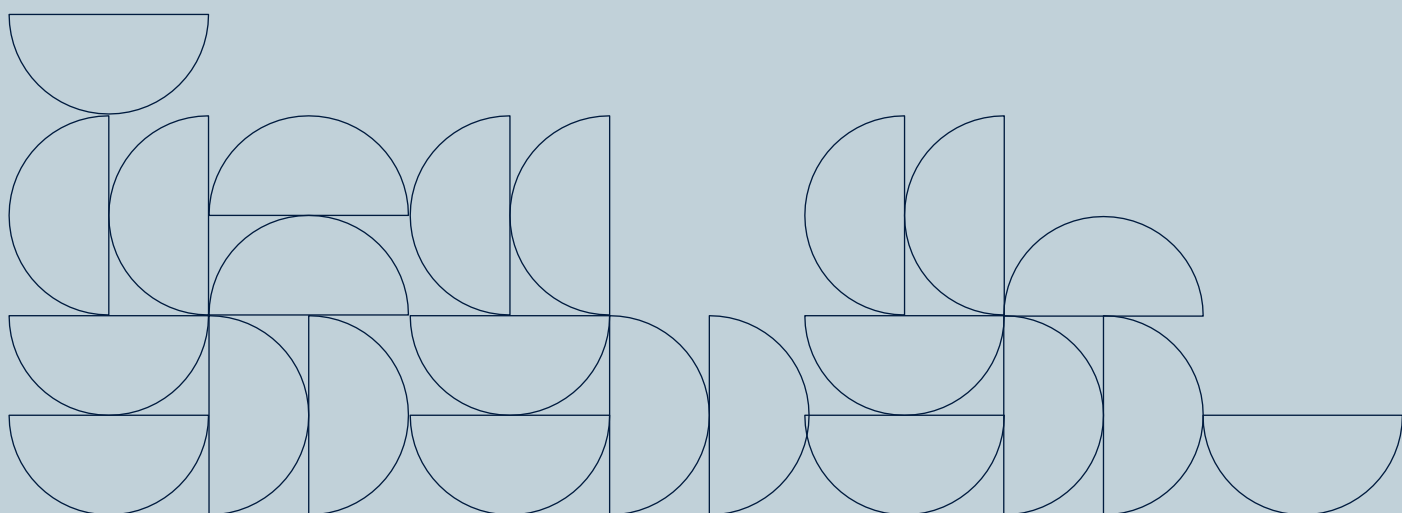
I bid you farewell and hope that our Sustainability Report conveys to its readers, as far as possible, the great effort made during 2024 by all the people who make up DONTE GROUP to achieve our goals.

Best regards,

Javier Martín Ocaña.



1 DONTE GROUP AND ITS ENVIRONMENT





1.1. About DONTE GROUP

1.1.1. Business Model

GRI 2-1

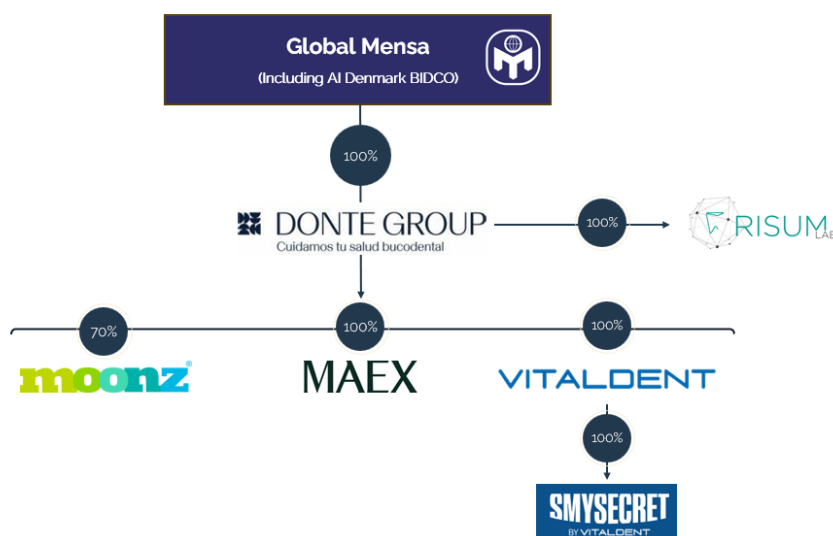
Global Mensa S.L. is the parent company of DONTE GROUP, S.L.U. (hereinafter, "DONTE GROUP"), a company comprising a group of oral health and care companies.

DONTE GROUP is a business with a soul, made up of people who care for people. We work to be a benchmark in corporate culture and governance, with transparency and minimising our impact on the environment. We aspire to be the largest and most prominent dental group in Europe, leading the evolution of the dental sector with a pioneering and disruptive approach.

The history of DONTE GROUP has developed around the integration and evolution of various brands specialising in oral health, consolidating itself as the main player in the sector in Spain. Below is a summary based on the key milestones:

- **Creation and integration of Vitaldent:** Founded 35 years ago, this brand was a pioneer in democratising access to comprehensive dental care in Spain through a network of clinics offering advanced treatments and financing options. It is currently the flagship of DONTE GROUP, with 392 centres in the country.
- **Acquisition of Moonz:** DONTE GROUP partnered in 2020 with this brand focused on children's orthodontics and paedodontics. Moonz, renowned for its friendly and creativity-oriented spaces, operates in Spain and the UK with 15 centres.
- **Smysecret and Cosmetic Dentistry:** The integration of Smysecret as Vitaldent's aesthetic line expanded the Group's offer, specialising in cosmetic dental treatments such as invisible orthodontics and whitening. This aesthetic line is currently available in all Vitaldent clinics, reinforcing its commitment to innovation and comprehensive oral healthcare.
- **Launch of MAEX:** in 2022 DONTE GROUP introduced MAEX as a premium concept in dentistry. These 10 go-to clinics stand out for their focus on quality, innovation and professional training, which reinforces the Group's high specialisation positioning.

Currently, DONTE GROUP remains focused on expansion and consolidation, with revenues exceeding 385 million euros. In addition to leading the market in Spain, it is looking to internationalise its operations in Europe, replicating its successful model.





DONTE GROUP's structure is designed to ensure efficiency and transparency in all business activities. We operate under the management of **Global Mensa, S.L.**, the Group's parent company, which holds 100% of DONTE GROUP, S.L.U.'s shares. (formerly known as Inversiones Odontológicas 2016, S.L.U.). The latter acts as the holding company of a number of subsidiaries whose main activity is developed in dental clinics in Spain under our main brands.

1.1.2. Expansion of the perimeter

GRI 2-1

At DONTE GROUP, our mission remains clear: to improve people's quality of life through accessible and excellent oral health. To this end, we operate under a business model based on comprehensive proximity dentistry, with a network of clinics strategically distributed and backed by specialised brands that cover the different needs of patients throughout their lives.

As part of our growth and consolidation strategy, we expanded our consolidation perimeter in 2024 compared to 2023, incorporating new entities and ensuring a more accurate and global view of our performance.

In 2023, the reporting perimeter included: Global Mensa, DONTE GROUP, Vitaldent clinics, Risum laboratories, MAEX and its clinics, and Moonz together with its clinics.

In **2024, DONTE GROUP expanded its scope by adding** to the above-mentioned perimeter: AI Denmark Bidco and its clinics, following the acquisition by Donte Group S.L. of 100% of the shares in AI Denmark Bidco, S.L.U.

This change reflects our commitment to consolidation and expansion, allowing for greater representativeness of our activity and ensuring a more accurate measurement of our economic, social and environmental impact.

Following the provisions of Law 11/2018, in this report we present **comparable data** for both years. To this end, **we have adjusted the 2023 figures to the new 2024 perimeter**, ensuring an accurate and homogeneous assessment of our evolution. This adjustment process has been instrumental in providing a clearer, more comparable and transparent view of DONTE GROUP's growth and performance, allowing our stakeholders to more effectively understand the impact of our actions over time.

With this integration, we strengthen our position as the leading group in oral health in Spain, expanding our offer and territorial presence to continue providing a quality, accessible service focused on clinical excellence and patient satisfaction.

DONTE GROUP is the sole shareholder of **Laboratorio Risum, S.L.U.**, which provides prosthetic dental laboratory services to support clinical activities. This comprehensive approach ensures that every stage of oral care, from design to implementation, is supported by the highest quality standards.

DONTE GROUP is backed by **Advent International**. The company, founded in 1984, is one of the world's leading private equity fund managers, known for its expertise in supporting management teams and the internationalisation of high potential businesses.



1.1.3. Purpose and values that inspire us

At DONTE GROUP, our raison d'être transcends business. We are a Group driven by a mission to transform lives through oral healthcare, making it accessible to all.

We are not just a Group of dental clinics, but form a comprehensive ecosystem that brings together experience, innovation and differentiation in oral healthcare. As a human-centred group, we are especially committed to our patients. Our organisation is built on a strong and diverse structure that combines specialised brands and a sustainable approach to deliver high quality oral health solutions at every stage of life.

Our Purpose

To improve dentistry, society and the planet, making quality oral health accessible to everyone, with a special focus on vulnerable groups.

Our Vision

To be the **leading** European Group in **oral health and care**, accompanying people at every stage of their lives with **innovative and personalised solutions**. Our commitment is to improve the quality of life of our patients, guiding them on their path to optimal oral health.

Our Mission

To adapt to the changing needs of our patients, offering highly specialised and technologically innovative treatments and ensuring accessibility for all.

Our Values

- **Commitment:** We work with dedication to positively impact the lives of our patients and the communities we serve, aligning every action with our mission and vision.
- **Improvement and innovation:** We integrate technology and develop innovative approaches to optimise processes and deliver advanced treatments tailored to our patients' needs.
- **Responsibility and excellence:** We are committed to sustainability and social well-being, striving to maintain the highest standards in each of our treatments, exceeding expectations and building long-term relationships of trust.

These principles define us and drive us to continue to innovate and make a difference in the lives of our patients and in the communities where we operate.



1.1.4. Services we offer

The sum of the parts is much more than the whole

DONTE GROUP stands out for offering a range of services that cover all the dental needs of people of all ages, thanks to the specialisation of its brands: Vitaldent, Moonz, Smysecret and MAEX. This **diversified approach** allows the Group to guarantee quality dental solutions at every stage of life, from basic prevention to the most advanced treatments and from children to adults and senior citizens.

A Group committed to innovation and accessibility

All DONTE GROUP brands share a common objective: to guarantee the accessibility of their services without compromising quality. This includes a commitment to technological innovation, which allows for more accurate diagnostics and more effective treatments, and affordability policies, such as free diagnostics, discounts and flexible financing options.

The combination of these characteristics makes DONTE GROUP a leader in the dental sector, offering comprehensive solutions that meet individual patient needs, at any stage of their life.



VITALDENT

Comprehensive and tailored service



As the Group's most recognised brand, **Vitaldent** is synonymous with accessible general and specialist dentistry. Its network of 392 clinics guarantees geographical proximity, and its commitment to innovation ensures accurate diagnoses and effective treatments. Services include prevention and routine care, restorative treatments such as exodontics and endodontics, and advanced specialities such as orthodontics and implantology.

In the area of orthodontics, Vitaldent offers both traditional options and modern and aesthetic treatments, such as clear aligners. In addition, its implantology procedures are characterised by the use of minimally invasive techniques that ensure rapid recovery and long-lasting results.

+35 years of experience

392 clinics in Spain

+8M treated patients

+ 2,000 dentists

62 NPS points

4.8 Google Rating

moonz

Experts in children's oral health



Moonz specialises in dental care for children, adopting a pedagogical and friendly approach that transforms visits to the dentist into a positive experience. Its clinics are designed to reduce fear and anxiety in children by encouraging healthy habits from an early age.

Services include preventive orthodontics, which addresses dental alignment problems before they fully develop, and restorative treatments tailored to the specific needs of young patients.

Moonz also involves families, offering guidance to ensure that oral hygiene habits are maintained at home.

14 clinics in Spain

1 clinic in London

56.8 NPS points

4.92 Google Rating



SMYSECRET

Leaders in dental cosmetics



In 2023, Vitaldent integrated **Smysecret** into its offering, thus adding a 360º aesthetic approach to its dental cosmetic line, which now includes from whitening to veneers, complementing its wide range of services.

Smysecret's aim is to position itself as a leading brand in dental cosmetics. Treatments are designed for those seeking to improve the appearance of their smile with natural, long-lasting results.

Its services include tooth whitening, which combines efficacy with safety, and aesthetic veneers, which allow you to transform your smile in a quick and personalised way. Smysecret remains a market reference for those who value both functionality and aesthetics in dental care.

392 spaces in Vitaldent clinics
+ 2,000 patient ratings with an
average satisfaction score of
4.9/5

MAEX

Excellence in complex dentistry



MAEX, DONTÉ GROUP's newest brand, focuses on highly complex cases, offering specialised services that require a high level of precision and expertise. Procedures range from maxillofacial surgery, used for complex reconstructions, to advanced orthodontics to correct severe malformations.

The MAEX team is made up of highly qualified professionals who work with the most advanced technology. This brand is designed to meet the needs of patients who require specific treatments that are not always available in general clinics, establishing itself as a benchmark in dental excellence.

15,122 patients treated in 2024

10 dental clinics

Present in **10 Spanish cities**

78.3 NPS points

4.92 Google Rating

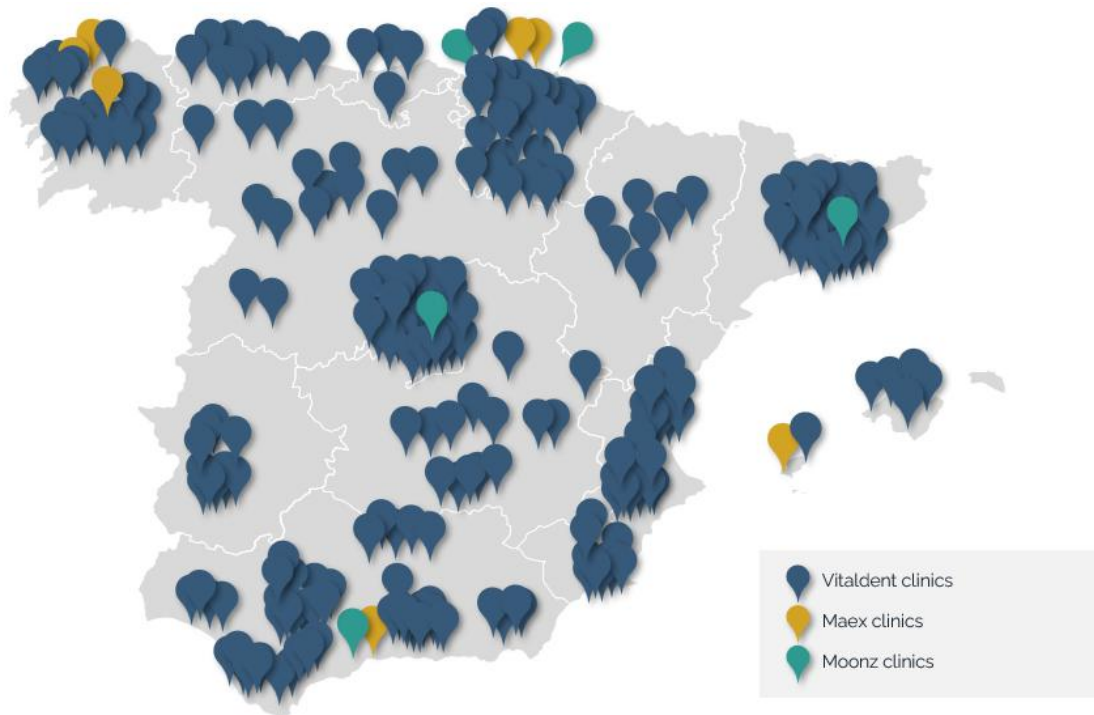


1.1.5. Distribution of clinics in Spain

GRI 2-1, 2-6

At the end of 2024, Global Mensa and its subsidiaries were managing **417** own clinics under our 4 brands: **392** from Vitaldent and Smysecret, **15** from Moonz and **10** MAEX.

Our extensive presence allows us to be close to our patients, with clinics in **100%** of towns with more than 50,000 inhabitants. -





1.2. Socio-economic environment

1.2.1. Our commitment to accessibility and equity

GRI 3-3

The dental sector in Spain is facing a socio-economic context marked by profound **inequalities in access** to dental care. Despite the fact that oral health is an essential component of general well-being, dental services are **excluded from the basic Social Security healthcare portfolio**, leaving a large part of the population dependent on private services. This exclusion creates significant barriers, especially for the most vulnerable groups, who often delay or forego necessary treatment due to financial constraints.

According to recent data from a report published by DONTE GROUP¹, approximately 9.25% of Spaniards are unable to go to the dentist for economic reasons. This increases the incidence of severe oral problems and, consequently, affects general health. Moreover, the lack of adequate care widens health inequalities, perpetuating cycles of deprivation that affect both individuals and entire communities. This gap in dental care highlights the need for inclusive solutions that address both economic and geographical barriers.

In the face of these challenges, DONTE GROUP has taken on a transformative role in access to oral healthcare in Spain. From a perspective that goes beyond healthcare, the company works to ensure that more people have access to quality dental care. This results in fair pricing policies, flexible financing schemes and a constant effort to remove the financial barriers that have traditionally prevented many people from accessing essential treatments.

DONTE GROUP stands out for offering **diagnoses, X-rays and CAT scans free of charge for our patients**, increasing the scope of its services and especially benefiting vulnerable groups such as large families, single-parent families and unemployed people.

The Group's commitment to accessibility is also reflected in its geographical reach. The company has managed to establish clinics in all Spanish towns with more than 50,000 inhabitants, ensuring that distance is not an impediment to accessing dental care.

But DONTE GROUP's work is not limited to direct care. The Company promotes prevention and health education initiatives that seek to encourage healthy habits from an early age, thereby reducing the occurrence of serious long-term dental diseases. Through awareness campaigns and training workshops, we work to empower the population with the necessary tools to proactively take care of their oral health.

¹ DONTE GROUP Report: *"Salud bucodental y exclusión económica: un coste social evitable"*.



Worth highlighting is the response capacity demonstrated by DONTE GROUP in recent critical events such as the DANA (isolated high altitude depression), which severely affected several cities in the Valencia region. In this context, the Company activated a Crisis Committee that prioritised the safety of workforce, patients and clinics. Among the actions highlighted were the **relocation of patients to nearby clinics**, the shipment of protective materials such as masks and hydroalcoholic gel, and the urgent reconstruction of damaged facilities in towns such as Catarroja and Algemesí; as well as the provision of leasing cars for 6 months to staff who lost their vehicles. DONTE GROUP also encouraged internal solidarity by creating a donation account, into which it paid a donation, reinforcing its commitment to the affected communities and workforce.

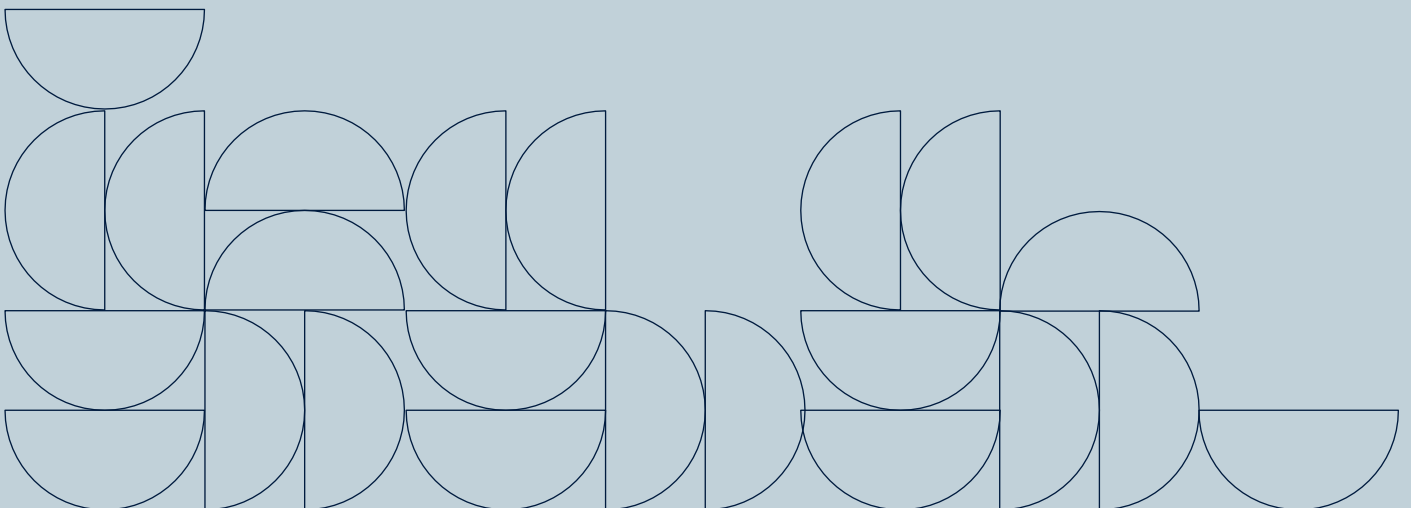


Beyond the health impact, DONTE GROUP's activity generates social and economic benefits in the regions where it operates. The company contributes to the creation of stable employment, strengthening the business fabric and collaborating with social organisations to help the most disadvantaged sectors. This comprehensive approach reinforces its mission to not only improve oral health, but also to contribute to general well-being and social cohesion.

DONTE GROUP understands that its work is not only business, but also deeply human. With every smile restored and every life improved, it reaffirms its commitment to closing inequality gaps in access to dental health. In a country where these barriers remain a reality, DONTE GROUP works tirelessly to ensure that a healthy smile is not a privilege, but a fundamental right accessible to all.



2 WE ARE COMMITTED TO SUSTAINABILITY





2.1. Sustainability as part of the strategy

2.1.1. Towards responsible and sustainable dentistry

GRI 2-22, 3-3

At DONTE GROUP, sustainability is the backbone of our business strategy, with the aim of transforming dentistry into an activity that meets the needs of our patients and generates a positive social and environmental impact. This commitment is reflected in the adoption of responsible practices in our operations and the provision of services designed to be accessible and ethical.

The dental sector is at a turning point in its evolution, marked by the need to move towards the **democratisation of oral healthcare**. This concept means ensuring that all people, regardless of their geographical location, socio-economic status or personal condition, have access to quality dental care. In this context, it is essential to develop strategies that combine territorial equity with economic accessibility, ensuring that no individual is excluded from the right to optimal oral health.

At the same time, **technological innovation** has opened up new frontiers in dental practice, providing tools that make it possible to develop treatments with unprecedented precision. These advanced technologies not only improve clinical outcomes, but also enhance the patient experience by offering faster, more adaptive and aesthetically satisfying solutions. Benefits include the ability to plan interventions in detail, reduce the number of visits required and produce customised 3D teeth quickly and accurately.

In this scenario, it is equally relevant to address restoring and consolidating **trust in the dental sector**, an area that, in the past, has been affected by episodes of bad practices and ethical problems linked to questionable business practices. Restoring the image of dental clinics and strengthening their credibility with patients has become an essential priority, which must be addressed through a commitment to transparency, professional ethics and excellence in every aspect of service.

For these reasons, DONTE GROUP reaffirms its commitment to continue focusing its activity on responsible dentistry, improving the quality of life of its patients and contributing to collective and environmental well-being. Taking a proactive approach, the Group incorporates these challenges as an integral part of its strategic planning, working to address the needs of the sector with innovative, accessible and ethical solutions that contribute to the well-being of its patients and strengthen its positive impact on society.

DONTE GROUP uses clear and viable metrics as a guide for strategic decision-making, thus consolidating a sustainable and efficient management model. Key tools include the **ESG ratings** and the **ESG reporting platform**, which allow performance in critical sustainability areas to be measured and monitored. These tools provide a comprehensive view of the Group's environmental, social and governance (ESG) impact, ensuring that its initiatives are fully aligned with the strategic priorities defined by the organisation.

This approach based on measurement and assessment positions DONTE GROUP as a leading company in sustainability in the oral health sector. This commitment strengthens its reputation with patients and stakeholders, promoting the confidence of investors, who see corporate robustness and responsibility as essential elements to ensure long-term success.



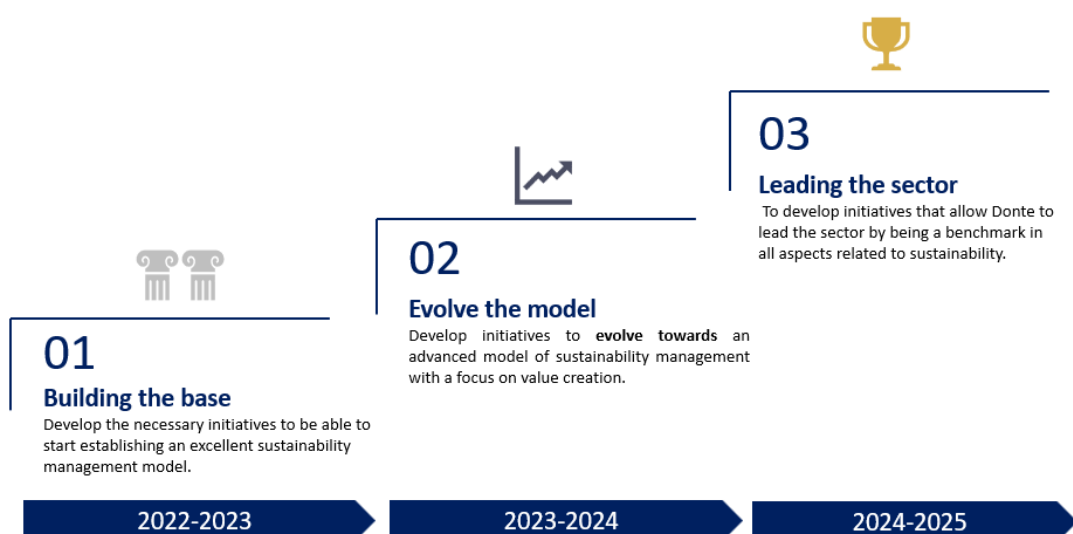
2.1.2. Committed to sustainability

GRI 2-22

At DONTE GROUP, we understand that sustainability means guaranteeing present needs without compromising future needs.

DONTE GROUP's **Sustainability Plan**, launched in 2022, aims to integrate sustainability as a backbone across all the Company's operations and activities. This plan is structured in **three main phases**, each designed to progressively move towards a model of sustainability leadership in the oral health sector:

1. **Build the foundations (2022-2023):** During this phase, the foundations for sustainability were laid through 36 key initiatives, such as digitalisation of processes, implementation of renewable energy and development of internal policies on well-being and diversity.
2. **Evolve the model (2023-2024):** At this stage, the foundations for moving towards a sustainable management model focused on value creation were consolidated. More than 30 initiatives related to emissions reduction, ESG governance and well-being at work were implemented.
3. **Lead the sector (2024-2025):** Currently in progress, this phase seeks to position DONTE GROUP as a benchmark in sustainability. It includes innovative projects such as integrating advanced ESG metrics and obtaining internationally recognised certifications. For example: our 2024 carbon footprint measurement is the most advanced in the sector (in terms of emissions categories included, among others).



Two years after the launch of its Sustainability Plan, we have now completed the first 2 phases, which lay a solid foundation for us to embark on a 3rd phase in which more ambitious projects could lead to a leadership position in the sector.

DONTE GROUP has evolved its ESG management level, achieving the implementation of initiatives, including the evolution of the governance model, initiatives to improve the well-being of the workforce, reduction in emissions and control of the supply chain, and the first publication of the Sustainability Report.



Initiatives achieved in 2024

During 2024, at DONTE GROUP we have made significant progress in the main areas of sustainability, consolidating our position as a leader in the integration of ESG criteria. This achievement has been accompanied by a reduction in key ESG performance indicators, including a notable decrease in **CO2** emissions and improvement in other key sustainability metrics.

In terms of **decarbonisation and carbon footprint**, DONTE GROUP has developed its first **Decarbonisation Plan**, a milestone that includes a feasibility analysis to meet the targets set by the Science Based Targets initiative (hereinafter, SBTi). In parallel, progress was made in measuring the **2024 carbon footprint**, implementing improvements in the **Scope 3** calculation methodology, a key step to obtain more accurate results aligned with global standards.

Main projects	Highlights
Decarbonisation and the Carbon Footprint	• Development of the first Decarbonization Plan • Feasibility analysis to meet reduction targets aligned with SBTi • Carbon Footprint measurement: improved Scope 3 calculation for more accurate measurement
ESG Rating	• Improvement plan implemented: 35 actions have been carried out.
Risk map	• Identification of the organization's main risks: • Management risks : health and safety, talent, marketing and value chain. • Critical areas : Regulatory context, IT, geopolitics • Emerging risks: artificial intelligence and population ageing
Regulation, Sustainability Report 2024 and Digitisation	• New ESG tool implemented - Information is collected through the use of Sygris software. • CSRD compliance: Adaptation in line with the CSRD Directive.
Corporate sustainability	• Implementation of practical guidelines in clinics: • Sustainable clinics manual for all centers • Pilot Energy Efficiency Manual developed with Acciona • ESG targets at local and headquarter level
Collaboration with NGOs and Foundations	• Partnerships with NGOs • Inclusive employment

The work to improve the **ESG rating** has also been decisive, reflected in a series of strategic initiatives aimed at establishing a more robust structure aligned with international standards. During the year, **35 actions** focused on improving rating documentation and developing new policies that strengthen the company's ESG management were implemented.

The main initiatives include the **creation of new sustainability policies**, aimed at integrating environmental, social and governance criteria into strategic decision-making, as well as the **adaptation and updating of existing compliance policies** to align them with the latest regulatory frameworks and market expectations. An **exhaustive review of internal processes** was also carried out, with the aim of optimising the collection and assessment of information, facilitating better traceability of ESG data.

With regard to **risk management**, DONTE GROUP excessively completed the **risk map project**, identifying the organisation's main critical areas, set out in [point 5.2.5. Responsible risk management](#). The most significant risks include those related to talent management, the value chain, the geopolitical context, and emerging risks such as artificial intelligence and the ageing population. Based on these findings, the company is implementing concrete actions to mitigate these risks, with an approach aligned with international standards such as **COSO** and **ISO 31000**.



Commitment to **regulation and digitalisation** has also been a key priority in 2024. DONTE GROUP has made progress in the implementation of the digital ESG reporting tool for ESG data collection and management.

In terms of corporate sustainability, DONTE GROUP has launched practical initiatives in its work centres, such as the implementation of the **Sustainable Clinics Manual** and the **Energy Efficiency Manual**, the latter developed in collaboration with Acciona. In addition, the Company has expanded its **ESG targets** globally, integrating them at its headquarters and ensuring partial compliance by the end of 2024.

Finally, in the social field, DONTE GROUP has strengthened its **collaborations with NGOs and foundations**, reaching agreements with organisations such as **Grupo Social ONCE, the Red Cross, Cáritas, Fundación PRODIS, AECC and Tengo Hogar**, among many others.

In this way, the Sustainability Plan encompasses all DONTE GROUP's sustainability actions under the same umbrella, providing coherence between different activities, exploiting synergies and achieving concerted, integrated and effective action. This is the only way to maximise both economic efficiency and positive impact on people and the planet. The progress achieved during 2024 has strengthened DONTE GROUP's sustainability strategy, laying the foundations to face future challenges with a more efficient, inclusive and committed management to the environment and society.

Throughout the report, some of the projects, their progress in 2024 as well as their impact on the different strategic areas of the company will be detailed at length. These projects represent key milestones in the framework of our sustainability initiatives, and evidence of our commitment as a company.

Objectives for 2025

At DONTE GROUP, our objectives for 2025 are focused on continuing to consolidate sustainability as a strategic pillar of our activity as we have done to date. We are committed to ensuring regulatory compliance with the new European Corporate Sustainability Reporting Directive (CSRD), **reducing our emissions** with SBTi-aligned targets, and **expanding our social impact** through partnerships with NGOs and funding treatment for the most vulnerable populations. We will also strengthen our **sustainable governance**, integrating these efforts at our headquarters, network of clinics and across our entire value chain. In addition, we will work to have our ESG progress recognised in potential audits, while updating our 2025-2028 roadmap to align with the requirements of the CSRD and the EU Taxonomy.





2.1.3. Measuring sustainable impact

In its commitment to sustainability, DONTE GROUP has launched a profound transformation of its corporate governance, understanding that integrating sustainability in all areas of the organisation is a continuous process. This effort involves identifying clear objectives, generating innovative initiatives and establishing a solid policy structure to serve as a basis for deploying and consolidating its sustainable commitments.

The Organisation developed in 2024 a **comprehensive monitoring and evaluation system** designed to ensure effective and measurable progress in this area. This system includes:

- DONTE GROUP **regularly monitors** the social and environmental impact of its operations, identifying key areas for improvement through monthly meetings of the Sustainability Committee, quarterly meetings between Advent International and the Sustainability Committee, and regular quarterly reports to the Board of Directors.
- **Incentives linked to sustainable targets**, which integrate ESG (environmental, social and governance) objectives in the evaluation of job performance and variable remuneration for staff and managers.
- **Sustainability scorecard**, which allows continuous monitoring of progress towards the objectives set and transparent publication of annual results.

This methodology ensures that DONTE GROUP's actions are fully aligned with its corporate values, while promoting a culture of continuous improvement and accountability within the organisation.

Sustainable Performance Incentive System

In 2024, DONTE GROUP took a significant step by incorporating sustainability metrics into its internal talent management processes. These metrics have been integrated into:

1. **Job descriptions**, for both managerial and non-managerial staff.
2. **Performance appraisals**, especially for managers and team leaders.
3. **Variable remuneration schemes**, applicable to executives and senior managers. For managers reporting to the CEO, variable pay now includes targets related to the company's mission, as well as its social and environmental impact.

This change has also introduced a qualitative approach to people's performance appraisals, balancing personal objectives with organisational criteria.

Dashboard

In 2024, we took a major step forward in the evolution of our data management, moving from manual methods to a more efficient and executive approach thanks to the implementation of the ESG reporting tool. This change has not only optimised the collection and analysis of key information, but also improved the accuracy, traceability and responsiveness of our reports.

Its **implementation** marks the beginning of a process of continuous improvement that will further consolidate our sustainability and governance practices in the coming years, enabling us to make more informed decisions aligned with our strategic values.

This tool also includes the **sustainability scorecard** of DONTE GROUP, which is the main system for measuring and monitoring performance in this area. In 2024, this instrument was updated to include objectives defined from the most recent double materiality assessment, aligning with the Group's strategic priorities and stakeholder expectations.



The scorecard includes 20 **key performance indicators** (KPIs) covering areas such as waste reduction (paper, plastic, etc.), energy consumption and water footprint. This system allows baselines to be established as minimum performance thresholds, adapting the frequency of reporting to the characteristics of each indicator and thus ensuring a transparent and rigorous assessment of progress. This integration not only facilitates measurement, but also ensures a direct connection between the pillars of the Sustainability Plan and stakeholder expectations.

DONTE GROUP's focus on performance measurement ("outcomes") reinforces its commitment to create value for its stakeholders and to responsibly manage its impact on people and the planet.

This approach provides coherence, order and efficiency to the set of sustainable initiatives, programmes and projects developed by the Group. In addition, it consolidates a strategic vision that promotes fully integrating sustainability in all areas of the organisation, establishing a framework that guides both the planning and execution of the actions necessary to achieve the most ambitious corporate and social objectives.



2.2. 2024 Milestones

Throughout 2024, DONTE GROUP reaffirmed its commitment to excellence, making significant progress in both its business performance and sustainability strategy. Through innovation, continuous improvement and strengthening its positive impact on society and the environment, the company has consolidated its leadership in the oral healthcare sector, with the focus always being on people and the planet.



The leading dental health operator in Spain, with more than 417 clinics, present in 100% of towns with more than 50,000 inhabitants.

Vitaldent is the **most recognised brand** in its sector.



Awareness of **20** points above its competitor

More than 100,000 new reviews with an average rating of more than **4.9** stars

62 NPS points

15% growth in returning patients

56% increase in training hours per employee

Growth of activity in our clinics **twice the market average**



We have increased training hours by more than **37%** and the number of people who have received training by **14%**



We have made donations to AECC, PRODIS, A LA PAR, Aldeas Infantiles, Asociación Vellmarí, Gala Superarte (Grupo Sifu)

SUSTAINABILITY HIGHLIGHTS 2024



ENVIRONMENT:

Climate Change

- Launching of the Decarbonization Plan
- Vehicle electrification pilot
- Renewal of the 100% renewable energy and excellence certifications under the ISO standard.

Energy efficient

- Start-up of an energy efficiency pilot with Acciona
- Good Practice Manual for Energy Efficiency in Clinics

Circularity

- Activation of new coffee capsule recycling system and other initiatives to reduce waste generation
- New ECOEMBES container protocol in clinics



SOCIAL:

Our patients

- Creation of the Direct Patient Care Department
- Design of discounts and financing for vulnerable groups.
- Adaptation of the website for accessibility to people with different cognitive and physical disabilities.
- Launching of the Vitaldent at Home Pilot for patients with reduced mobility.

Our employees

- Include me' campaign in the month of diversity
- Compliance with LGBTBI+ regulations: Protocol against Harassment and Discrimination
- Adherence to the Luxembourg Declaration
- Collaboration with Fundación Mapfre to implement a platform for well-being, health and safety at work, as well as workshops on integral health.

Sociedad

- Donations to the NGOs Culturas Unidas and Fundación A LA PAR
- Aldeas Infantiles' project with a piggy bank for donations in clinics.
- Signing of new collaborations with social impact



GOVERNANCE:

Corporate culture and good governance

- Creation of the Sustainability Committee
- Opening of the LGBTBIphobia Channel
- Participation in the 9th Expansion Towards a Sustainable Economy Awards
- Incorporation of ESG management and reporting tool
- Session on anti-greenwashing regulation
- Implementation of templates for Great Place to Work and Top Employer audits

Supplier management

- Assessment and alignment with sustainability standards

2024: Presente y foco en el futuro

Este año se caracteriza por objetivos sostenibles de gran impacto, al igual de dar un paso más en nuestro **pilar social** de DONTE GROUP.

Foco en Diversidad, para ser más sostenibles

- Lanzamiento app, **#DONTÉCUIDA** con Healthy World. Aplicación centrada en mejorar el bienestar de los trabajadores en las clínicas
- Patrocinio **Gala SUPERARTE** de Grupo SIFU, en colaboración con su Centro Especial de Empleo



Adhesión a la Carta de DIVERSIDAD

Adhesión a la Declaración de Luxemburgo

DONTE GROUP se une al compromiso de aceptar e implementar los objetivos básicos de la **promoción de la salud en el trabajo** y de orientar sus estrategias hacia los principios de la misma

Proyecto Piloto con ALDEAS INFANTILES

En 15 de nuestras clínicas se han dejado huchas para donaciones en colaboración con la organización **Aldeas Infantiles**



Elaboración Dossier de Impacto Sostenible para *stakeholders*

Mes del cáncer de mama

Nuestras clínicas se unen a la campaña de la **Asociación Española contra el Cáncer (AECC)**: *El Rosa sin ti sería solo un color*, con una donación de 6.000€ para la investigación



Elaboración Manual de Eficiencia Energética

Guía práctica que impulsa la optimización energética en todas nuestras clínicas, desde el uso eficiente de la climatización hasta la iluminación, contribuyendo significativamente a la reducción de emisiones



Elaboración Guía para la mejora de la Sostenibilidad en clínica

Destaca la importancia del reciclaje integral, la desconexión de aparatos fuera de horario y la concienciación sobre el uso responsable de los recursos.

2024

ENE

FEB

MAR

ABR

MAY

JUN

JUL

SEP

OCT

NOV

DIC

- Realización del ejercicio de **Doble Materialidad** alineado con CSRD

- Creación **Departamento de Atención** directa al paciente

- **Medición de la Huella de Carbono**, calculando por primera vez el Alcance 3

- **Convención Vitaldent y SUMMIT DENTAL** (Congreso anual de doctores): eventos anuales que han contado con **certificación de evento 100% sostenible**



Configuración Comité de DIVERSIDAD



Publicación de los resultados y EINF del 2023

- **Programa de Diversidad** para mes de junio: "Inclúyeme"
- Cumplimiento con el **Protocolo Contra el Acoso y la Discriminación LGTBI+**
- Cumplimiento **Ley General de Discapacidad**
- Firma de acuerdo de colaboración con **Fundación A LA PAR** y la **Fundación TENGO HOGAR**

Acuerdo de colaboración Grupo Social ONCE



Reciclaje de cápsulas de café en clínica



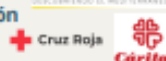
Comité de Diversidad impartir:

- Formación y sensibilización "**Tips lenguaje inclusivo**"
- Cartelería de **atención prioritaria en clínica** y señalética en la sala de espera

MAEX y MOONZ se unen al programa de reciclaje en toda la red en clínica



Acuerdos de colaboración



Mapa de Riesgos Marsh

- **Electrificación de nuestra flota**
- **Medición Huella de Carbono 2024**
- **Reconocimiento del desempeño ESG** en base a KPIs por parte de entidad financiera



Set out below are the most important milestones achieved by DONTE GROUP in 2024, reflecting our commitment to excellence and sustainable growth. These achievements are structured around five key pillars: innovation, growth, strategy and operational efficiency, brand positioning and loyalty, each driving our transformation and consolidation in the industry.

Growth, strategy and operational efficiency

In 2024, we consolidated our growth in both the mature perimeter and throughout the Company as a whole, achieving a significant improvement in the **profitability margin per clinic**. This progress has been made possible by **optimising the productivity of the** clinical teams (FTEs), together with more efficient management of financial costs and discount policies, which has strengthened the controllable margin and improved the financial sustainability of the business.

Another key milestone was the acquisition and integration of 17 clinics into the DONTE GROUP ecosystem. This process has enabled us to standardise service quality, improve operational efficiency and reinforce the Company's identity, ensuring that all clinics under our brand operate with the same standards of excellence.

In line with our expansion and optimisation strategy, we have completed the migration of the entire MOONZ perimeter to our PMS, ensuring a more efficient technological and operational integration within the Group. This step has allowed us to strengthen our specialisation in children's orthodontics and consolidate the brand's presence in the market, improving the patient experience and optimising the management of resources.

Brand positioning and loyalty

Furthermore, our brands continued their solid growth, with Vitaldent, our flagship brand, playing a particularly prominent role. Brand awareness continues to consolidate its position as the **strongest in the sector**, remaining 20 points ahead of our next competitor, while spontaneous brand recall has increased by a further three points to 45% among patients and non-patients.

This brand positioning is underpinned by an ever-expanding patient base and a highly valued user experience. Over the last year, we have exceeded 100,000 new reviews, with an average rating of over 4.9 stars, reflecting the quality of service and the trust placed in our clinics. Patient recommendation has also reached its highest level to date, with our Net Promoter Score (NPS) at over 62 points, a growth of more than three points over the previous year.

Growth in new patients has been largely driven by the acceleration of our digital channels. Online appointments exceeded 20% of all appointments for the first time, doubling the figure recorded two years ago. If we analyse the impact of non-face-to-face channels (online appointments, digital leads, direct marketing, among others), their weight has grown to 31% of new patient registrations, an increase of 30% compared to just two years ago.

Our total business in comparable clinics in 2024 has grown at more than twice the market rate, reinforcing our relevance and consolidating our share in the industry. This growth has been particularly significant in those clinics opened and acquired in the last three years, which have shown strong dynamism on their way to maximising their potential.

A key factor in this evolution has been the loyalty of our patient portfolio, with a 15% increase in returning patient activity compared to the previous year. This confirms the solid trust that patients place in our clinics and the consolidation of their presence in their local areas of influence, thus strengthening our position as leaders in the sector.



Relocations, reopenings and new clinic openings

In order to optimise our services and provide better care for our patients, each year we decide to relocate a certain number of our dental clinics.

During 2024, **9 clinics were relocated** across Spain in: Ceuta, Jerez Área Sur, El Ejido, Almería, Elche, Gijón, Valladolid, Municipal District of Ciento and Getxo.

These changes are for different reasons, usually associated with an increasing demand in the new location, which are in more accessible areas for our patients, with better public transport connectivity and more parking options.

In addition, the new clinics have more modern facilities adapted to the latest health regulations, ensuring a safe and comfortable environment for our patients.

These changes also allow for a growth in our production capacity, which will help to reduce waiting times and improve efficiency in care.

Relocation processes are carefully planned to ensure minimal disruption to services, and we work closely with our staff to facilitate their adaptation to new locations.

Finally, in order to expand our care network and offer quality dental services to a greater number of patients, we have **opened 5 new dental clinics**, located in the Community of Madrid, the Community of Valencia and Galicia.

This step follows a detailed analysis of the demand in the area, which shows a growing population and a high need for specialised dental services.

The new clinics are equipped with the best technology, enabling them to offer the most advanced services in the sector. In addition, the openings generate local employment, creating new jobs in the community.

The new locations will facilitate access to our patients, reducing waiting times and improving coverage in the region. These openings strengthen our commitment to oral health and the well-being of the community, ensuring that we comply with all regulations and quality standards required by the health authorities.

Advances in technological and health innovation

Technological innovation is a key pillar in the Company's evolution, driving improvements in healthcare quality, operational efficiency and sustainability. In 2024, we made significant progress in digitising our clinics, optimising the patient experience and reinforcing our commitment to more accurate and responsible dentistry.

In 2024, one of the most important milestones in innovation for DONTE GROUP was the digitalisation of our clinics through the incorporation of intraoral scanners (IOS). Today, **60% of our clinics** are already equipped with this technology, which has led to significant advances in patient experience and quality of care.



The implementation of IOS has allowed us to optimize work times, reduce the number of necessary clinic visits, and improve the accuracy of diagnosis and treatment, ensuring more efficient and advanced care. This transformation not only improves patient comfort, but also optimises the workflows of our professionals, promoting more agile and effective dentistry.

In addition to the impact on service quality, this digitalisation contributes significantly to sustainability. The elimination of analogue silicone impressions, together with the reduction in transfers to laboratories and clinics, has reduced our carbon footprint.



With this commitment to technological and health innovation, at DONTE we reaffirm our pledge to a more precise, efficient and sustainable dentistry, improving the patient experience and aligning ourselves with the highest standards in health and environmental responsibility.

2.3. Committed to our stakeholders

2.3.1. Stakeholder Mapping

At DONTE GROUP, stakeholder mapping is a fundamental strategy to identify and prioritise those stakeholders that influence or are impacted by our activity. This analysis allows us to establish sustainable relationships adapted to their expectations, ensuring that our decisions contribute to generating shared value.

Identified stakeholders and their relevance

1. Patients

They are at the heart of our operations, as the quality of their experience in our clinics defines our purpose. They need affordability, innovative treatments and a guarantee of comprehensive oral health. Their satisfaction and loyalty not only boost our financial sustainability, but also our reputation as an industry leader.

2. Staff

They represent the operational engine and the foundation on which we build excellence in care. The workforce requires well-being, continuous training, career development opportunities and fair working conditions. Its satisfaction drives innovation and ensures a positive patient experience, strengthening our organisational culture.

3. Local communities

With our presence in 417 clinics, we are key players in the communities where we operate. These communities need job creation, equitable access to health and support for social and environmental initiatives. By strengthening them, we consolidate our position as a benchmark in social responsibility, contributing to their well-being and sustainable development.

4. Suppliers and strategic partners:

They are essential to ensure the quality and sustainability of our services. They require ethical business relationships, transparent contracts and collaboration on ESG initiatives. In this regard, we have reinforced our commitment to sustainability by incorporating a specific section with ESG conditions in tenders and in the selection process for new suppliers. Partnerships aligned with our values not only optimise our supply chain, but also enhance our social and environmental impact.

5. Regulators and government entities:

Their role is key to ensuring the regulatory compliance and sustainability of our operations. They require transparency, commitment to existing legislation and active collaboration in regulatory initiatives. A strong relationship with them minimises legal risks, builds market confidence and reinforces our legitimacy as a responsible organisation.



2.3.2. Active Dialogue

GRI 2-29

Active dialogue with our stakeholders is a cornerstone of DONTE GROUP's strategy, as it allows us to understand their needs, concerns and expectations. This approach builds trust and fosters sustainable and mutually beneficial relationships. To this end, we have developed specific mechanisms to ensure constant and effective communication, adapted to the characteristics of each group.

The main means of communication we use is the Whistleblowing Channel, which is accessible to all our stakeholders. Details of this channel are given in [5.2.4. Grievance mechanisms](#).

With our **patients**, we establish an **open communication channel** that includes regular satisfaction surveys, through which we collect data on their experience and detect areas for improvement. In addition, **digital platforms**, such as mobile applications and our website, serve as a tool to collect feedback and manage complaints in real time. We also organise **information days and educational workshops** in local communities to promote a better understanding of oral health and encourage preventive practices.

Internal communications with our team have evolved with a strategic approach to ensure a constant and two-way flow of information between the different areas of the organisation.





The creation of the **Co-Creators and Users working groups** makes sense as part of our strategy for more effective communication. These teams allow us to establish smooth, direct, immediate and two-way communication. We work to keep communication channels alive without overwhelming you with too many messages. At the same time, this system makes it easier to realise our planning, to adapt flexibly and to consciously manage the volume of information we share every day. In addition, these groups help us to consolidate and share recurring issues and communications with you, ensuring that we are all aligned and well informed.

Co-Creators

People in the workforce who play a key role in this model, representing the different areas of corporate services. They act as "natural" message creators, facilitating communication in various aspects. Their work includes providing procedural support to clinics, coordinating marketing campaigns, organizing training sessions, and keeping employees informed about corporate and brand updates. Their participation significantly contributes to organizational cohesion and the realization of internal communication strategic objectives.

Users

A team made up of selected individuals as reference users. This project emerged from suggestions gathered in the internal communication survey, with the purpose of identifying key representatives who reflect the various internal audiences of the company and its brands. The USERS aim to encourage active employee participation, facilitating the exchange of ideas and constructive proposals, strengthening internal dialogue, gathering critical input, and transforming it into concrete actions that drive continuous improvement.

In the case of **local communities**, we encourage active participation through our presence at community events, such as health fairs and educational workshops. Through open forums, we listen to the specific needs of these communities, prioritising initiatives that have a significant impact. We also promote corporate volunteering, integrating our clinical teams in local projects that meet social and environmental challenges.

With our **suppliers and strategic partners**, we carry out **joint performance assessments** to ensure the quality and sustainability of our supply chains. These activities enable us to develop collaborative programmes that drive innovation and reinforce our shared commitment to sustainability. Furthermore, a document has been created to report on our positive social impact policies with a focus on people in vulnerable situations, through which they send information to the suppliers of the warehouse and purchasing department (who offer services to patients), with information on how Donte helps vulnerable groups.

Finally, with **regulators and governmental bodies**, we maintain an ongoing dialogue through briefings where we present our initiatives and ensure regulatory compliance. We actively participate in regulatory initiatives related to sustainability, accessibility and good business practices. We also publish regular compliance and transparency reports, aligned with regulatory requirements and our own governance goals. In addition, we actively participate in business associations and other forums in order to highlight the contribution of the dental sector to society.



Main Stakeholders		Communication Channels
Patients		• Open communication channel • Digital platforms • Informational sessions • Educational workshops
Workforce		• Users / Co-Creators • Mentorship programs • DocNews • DONTE updates
Local Communities		• Community events • Health fairs • Educational workshops • Open forums
Suppliers and strategic partners		• Joint performance evaluations
Governmental and legislative entities		• Informational meetings • Regulatory initiatives • Periodic reports



2.3.3. Social impact partnerships

At DONTE GROUP, we have been helping people to recover their oral health for more than 35 years, offering innovative and accessible solutions to improve the quality of life of our patients. Over the years, we have focused on the well-being of each individual, providing a service of excellence that is tailored to their needs and contributing to a healthier and happier smile, breaking down entry barriers and facilitating treatments that would otherwise have been unattainable for thousands of patients.

Beyond being a key player in the dental sector, our social impact is tangible and measurable: without our network of clinics and the commitment of our professionals, many people would have been left without dental care.

Thanks to our accessible financing solutions and bearing costs such as consumer financing interest, we have allowed patients in vulnerable situations to receive the care they need. This access model has been recognised by leading social entities such as **Cáritas**, **Grupo Social ONCE**, **the Red Cross**, with whom we have created strategic alliances so that this impact continues to be made directly in our clinics.



Cáritas: The collaboration agreement with Cáritas aims to alleviate the difficulties of access to oral health services faced by people at risk of social exclusion. The first phase of the project, which will be implemented as a pilot in Cáritas Madrid and Cáritas Alcalá de Henares, will evaluate the impact and possible expansion of the programme to other regions.

This agreement shows how partnerships between the private sector and social organisations can generate a positive and lasting impact on the community. DONTE GROUP undertakes to offer free or socially-priced dental services to Cáritas users, and to develop a registration system for the follow-up of participants. This effort aims to improve the oral health of the most needy communities, promoting a social model that prioritises the dignity and integral development of people.



Grupo Social ONCE: Through the Vitaldent brand, we have promoted an agreement with Grupo Social ONCE to facilitate access to oral health for the visually impaired, integrating these people into the work teams of their clinics. This agreement includes the offer of dental services with special conditions for more than 140,000 beneficiaries of ONCE, Fundación ONCE and ILUNION, thus promoting equal opportunities and improving the quality of life of people with disabilities in Spain.

The agreement includes benefits such as discounts on all dental treatments and free registration in the MI Vitaldent programme, facilitating access to quality oral care for those who need it most.

Red Cross: DONTE GROUP has also signed a collaboration agreement with the Spanish Red Cross, offering a social rate for vulnerable groups. This collaboration, which will run for one year with the possibility of extension, will give beneficiaries access to high quality dental services at Vitaldent clinics throughout Spain. The agreement is a reflection of DONTE GROUP's commitment to social inclusion and improving oral health for those facing economic barriers.



Through this alliance, DONTE GROUP contributes to the work of the Red Cross in social inclusion and health promotion, ensuring that people at risk of poverty and social exclusion can receive adequate oral healthcare.

Our approach is based on the co-creation of initiatives that address specific needs and generate real change. At DONTE GROUP, **caring for people** is not just a commitment, but the core of our business model. These collaborations enable us to carry out concrete projects that promote inclusion, improve health and strengthen the well-being of the communities where we operate.

In line with this commitment, in 2024 DONTE GROUP employees participated in numerous solidarity initiatives, involving a wide network of clinics and collaborators throughout the Group. These actions have helped increase our positive impact on society, supporting various causes through volunteering, awareness-raising and cooperation with social organisations.

The following are the most relevant collaborations and initiatives that we carried out during the year:

Fundación Tengo Hogar: 90 families that form part of the Fundación Tengo Hogar are receiving access to oral health services in more than 80 centres that Vitaldent has in the Community of Madrid. **The brand undertakes to provide a free initial consultation to all families participating in the Tengo Hogar programme**, who can register for free with the **My Vitaldent** card to enjoy the free benefits associated with the programme. In addition, members of the group will be able to benefit from a special discount on all treatments provided at the clinic and will receive the necessary advice to be able to obtain financing for their treatments.



Fundación A LA PAR: With this collaboration agreement, DONTE GROUP reflects its commitment to people with intellectual disabilities by embodying the Group's values and purpose of facilitating and making oral health accessible to those who need it most. Likewise, as part of this agreement, Fundación A la Par also wanted to offer all its teams the opportunity to enjoy its services and activities.

Fundación PRODIS: DONTE GROUP also supports people with intellectual disabilities through discounts or free dental treatment, hiring of trainees and hosts and hostesses for corporate events, sale of merchandising at corporate events and training days. In addition, innovative projects have been jointly promoted, such as the sponsorship of the "Flat for Independence", which gives people with disabilities the opportunity to develop their autonomy. We have also included people from Fundación Prodis in our workforce and the volunteer activities of central services teams at Prodis facilities, as well as training initiatives offered to students of different Master's programmes at the foundation.





Fundación MAPFRE: in line with our commitment to the overall well-being of our teams, we have joined the “*Elige Vivir Mejor*” (Choose to Live Better) programme, an initiative designed to promote healthy lifestyle habits in the workplace.

This commitment has been formalised in different awareness-raising and training actions aimed at improving the health and well-being of our employees. Among the initiatives implemented, the following stand out:

- **Informational material in our clinics**, including informative leaflets and tablecloths in the canteens with messages to raise awareness of healthy habits.
- **Corporate training actions**, with the implementation of the “Wellat” corporate well-being platform, which offers personalised resources to improve physical and mental well-being.
- **“Health & Safety”** programme, focused on health and safety at work, through six specialised workshops, addressing key issues such as: sleep, mindfulness, time management, assertiveness and conflict management.

Through this partnership, we reinforce our commitment to the well-being of our teams by providing effective tools to improve health, quality of life and safety in the workplace.

Fundación Freno al Ictus : We are the first oral health group in Spain with clinics recognised as ‘*Protected Brain Spaces*’ by the Fundación Freno al ICTUS.

Since 2020, more than a thousand DONTE GROUP staff, including assistants and hygienists from our Moonz, Vitaldent and MAEX DENTAL centres and the central services team, have been trained to identify, stabilise and act quickly and effectively in the event of a possible stroke.

Fundación Ana Bella: In this agreement, the oral health group acts as an agent of change against gender violence in which it will **provide training in the prevention of gender violence to its workforce and support women survivors** through the distribution of specific cards managed by Fundación Ana Bella, with which the beneficiaries will enjoy certain advantages in the Group’s clinics for the care of their oral health and that of their children.



DOWN Zafra: Vitaldent has signed a collaboration agreement for two of its associates to complete an **internship in our clinics**. The aim of this agreement is to help achieve the highest level of autonomy and independent living for people with disabilities, and for this to take place in supportive and favourable conditions that guarantee the full integration of people in this group.

Gala SUPERARTE: Together with Grupo SIFU, Donte has sponsored this project which aims to promote the social and labour integration of people with disabilities, reinforcing its commitment to inclusion.

Fundación ANAR: Moonz, the dental brand specialising in paediatric orthodontics and paedodontics belonging to DONTE GROUP and the Fundación ANAR, offers **dental care to minors in ANAR foster homes in Madrid**. Thanks to this, these children receive a free initial check-up at one of the centres in the capital and those more complex cases will be covered by orthodontic treatment valued at up to 4,000 euros to improve their oral health.





We have also participated in the **IX Expansion Awards towards a sustainable economy**, presenting our candidacy with the project “Helping people with intellectual disabilities in their personal development and workplace inclusion”. This initiative reflects our commitment to promoting positive and sustainable change.

In addition, the Group has reaffirmed its commitment to social responsibility through various **donations** aimed at supporting initiatives with a positive impact on society.

Its contributions include support for the **Fundación Prodis**, in order to improve the quality of life of people with intellectual disabilities, facilitating their development and autonomy. It has also collaborated with **Asociación Vellmarí**, financing marine conservation projects in Formentera for the protection of Mediterranean species and habitats. For children, it has strengthened its support for **Aldeas Infantiles SOS España**, contributing to programmes that guarantee the well-being and education of children in vulnerable situations.

It has also made a contribution to **Fundación Social Business**, promoting social entrepreneurship initiatives, and to **Fundación Grupo SIFU**, promoting the employment integration of people with disabilities and groups at risk of exclusion.

Through these actions, DONTE GROUP consolidates its commitment to sustainable development and social well-being, in line with its purpose of generating a positive impact on the communities in which it operates.

2.4. Double Materiality as a strategic foundation: Impacts, risks and opportunities

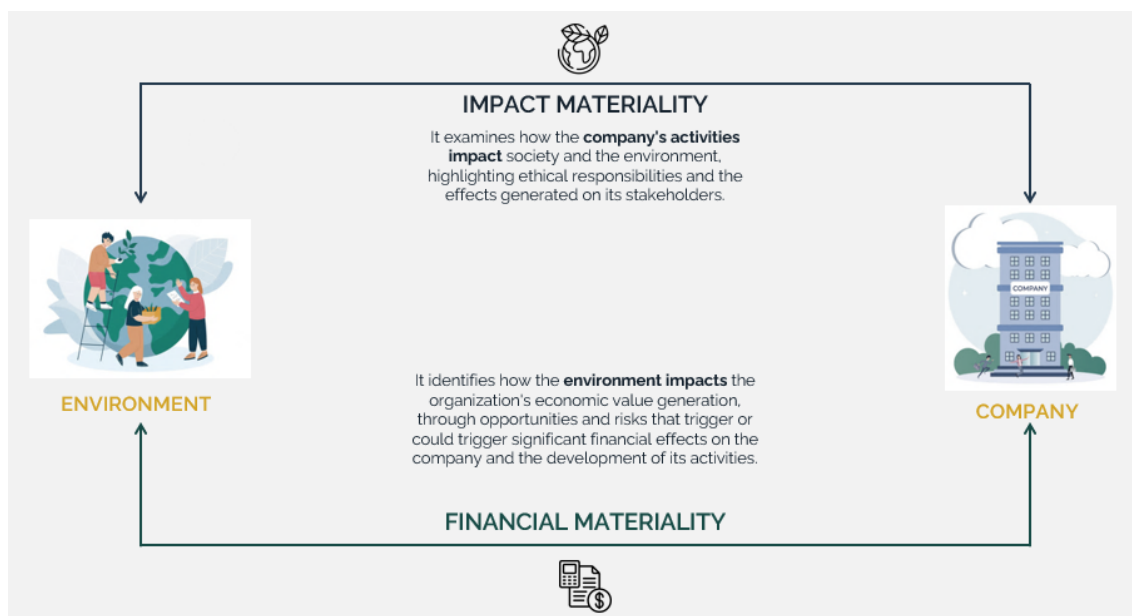
GRI 3-3, 201-2, 306-1, 2-22, 2-23

In 2023 we conducted a new double materiality assessment, which allowed us to identify the Group's impacts, risks and opportunities. Through this exercise, we have updated the most material topics already detected in the analysis carried out in the previous year, due to the new CSRD reporting obligations. The new directive introduces the concept of double materiality as a basis for information management and disclosure.

For DONTE GROUP, double materiality allows us to identify the most material topics for all the company's stakeholders, and has therefore become a key tool for integrating sustainability into corporate strategy and decision-making.

2.4.1. Concept of Double Materiality and methodology used

Double materiality helps understand which social, environmental and governance aspects are relevant to the company and its stakeholders, considering which of these may have the greatest impact on the company's financial statements. Double materiality analyses both sides of this relevance:



This dual vision allows DONTE GROUP to prioritise strategic matters that are not only essential for financial sustainability, but also for collective and environmental well-being, thus ensuring that stakeholder expectations and external factors shaping the Group's operating environment are considered.



Methodology used

The double materiality assessment identifies material impacts, risks and opportunities for the company and its stakeholders.

The **impact assessment** is carried out based on the following criteria:

- Scale: severity or seriousness of the impact, identifying whether it is severe or beneficial to people or the environment.
- Scope: number of individuals or perimeter affected.
- Irremediable character: the ability and level of difficulty to correct the damage caused by a negative impact.
- Probability: identifying the likelihood of occurrence.

Whereas the assessment of **risks and opportunities** is carried out according to two criteria:

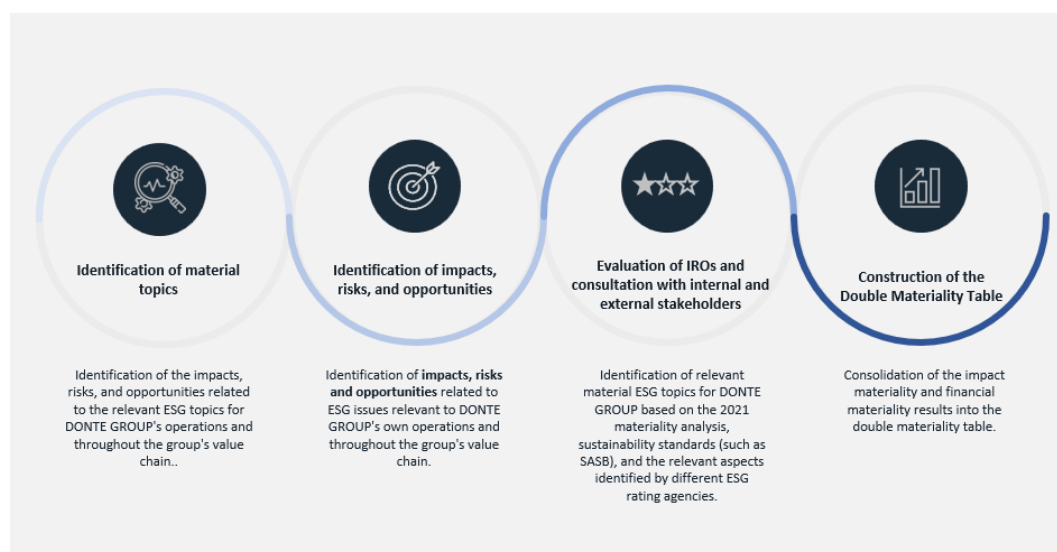
- Magnitude: severity of the financial effect
- Probability: identifying the likelihood of occurrence.

In conducting the Group's double materiality assessment, we focused on priority business areas and key stakeholders. This assessment encompasses the Group's four brands and required careful selection and validation of all internal and external stakeholders, such as workforce, patients, regulators, suppliers and communities.

To ensure the inclusion of the perspectives of these groups, we used a number of objective and quantitative data sources. Firstly, an analysis of other companies in the sector as well as international standards and ESG ratings was carried out to assess the most relevant material aspects in the health sector. In addition, internal Group documentation such as team and doctor surveys, supplier and patient questionnaires were thoroughly reviewed and analysed. The review of this documentation has enabled us to gather relevant and objective information to identify the Group's impacts, risks and opportunities.

Finally, in order to obtain a comprehensive view of the needs of these stakeholders, different groups of people were involved both in individual sessions and through a workshop with sustainability leaders from the most relevant areas of DONTE GROUP, always ensuring the inclusion of all brands.

The double materiality exercise was carried out in **four main phases**, following the recommendations of the European Financial Reporting Advisory Group (EFRAG) and ensuring compliance with the requirements derived from the CSRD:



Finally, an **internal validation** of the assessment results was carried out, a process through which they were reviewed and validated by the Sustainability Committee and the Group's Board of Directors. This ensures their alignment with the corporate objectives and the company's general strategy.



2.4.2. Results of material impacts, risks and opportunities

As a result of this assessment, the 16 most relevant material topics for DONTE GROUP were identified from a double materiality perspective:

ESRS	MATERIAL TOPIC	IMPACT MATERIALITY	FINANCIAL MATERIALITY
ESRS E1	Climate Change	1. Climate change, emissions and energy efficiency Significant	Significant
ESRS E3	Water & marine resources	2. Water & marine resources Significant	Critical
ESRS E5	Circular economy	3. Circular Economy: Materials and Waste Management Significant	Significant
ESRS S1 y S2	Own workforce Workers in the value chain	4. Attraction, retention and training of employees and collaborating doctors Critical	Significant
		5. Health and safety at work Significant	Medium
		6. Diversity and Equal Opportunities for Employees and Collaborating Doctors Critical	Medium
ESRS S3	Affected communities	7. Promotion of institutional relations and awareness-raising Medium	Medium
ESRS S4	Consumers and End users	8. Patient data privacy Significant	Significant
		9. Democratisation of oral health Critical	Critical
		10. Patient health and safety Critical	Medium
		11. Quality and satisfaction with services Critical	Medium
		12. Promoting transparency in services Significant	Significant
ESRS G1	Business Conduct	13. Technological and health innovation Significant	Significant
		14. Corporate governance and regulatory compliance Significant	Medium
		15. Responsible supply chain management Significant	Medium
		16. Transparency and accessibility to information Significant	Critical

From the perspective of **impact materiality**, social matters are the most relevant to the company, highlighting the attraction and retention of workforce and doctors, as well as diversity and equal opportunities, as critical internal issues.

In the **external social dimension**, which covers the relationship with patients and communities, the most relevant matters are the democratisation of oral health, patient health and safety, and quality and satisfaction of services, all in line with the aim of offering services adapted to the needs of each patient.

Finally, in the area of **governance** of impact materiality, corporate governance and regulatory compliance has been identified as a critical issue.

Regarding **financial materiality**, two major topics were identified as critical: the democratisation of oral health, focusing on opportunities to serve underserved segments of the population, and responsible supply chain management. These results consolidate DONTE GROUP as an organisation committed to leadership in sustainability in the dental sector, promoting positive impacts while managing risks and capitalising on strategic opportunities.

The full definition of material topics can be found in [6.3. Definition of material topics](#).



2.4.3. Integration with the strategy

GRI, 3-3

The integration of the double materiality results into DONTE GROUP's corporate strategy has strengthened its sustainable approach and its ability to meet the challenges of the sector. The material areas identified have been directly linked to the Group's **strategic objectives**, as well as being aligned with the Group's Sustainability Plan, ensuring that operational and financial decisions consider their social and environmental impact.

Strategic planning:

Material topics have become guidelines for designing specific programmes, from reducing water and energy footprints to strengthening dental accessibility.

Monitoring and evaluation:

The sustainability scorecard, described above, includes key indicators aligned with material areas, allowing for continuous and transparent monitoring of progress.

Organisational culture:

Incorporating sustainability objectives into incentive schemes and performance appraisals fosters internal alignment towards meeting ESG targets.

During 2024, we integrated the results of impacts, risks and opportunities into our strategy formulation process. Furthermore, the results of the impact materiality and financial materiality assessment are aligned with DONTE GROUP's purpose, reaffirming its commitment to leading responsible dentistry. In doing so, we seek to maximise the value created for our patients, team and communities, while effectively managing the risks and opportunities that shape our operating environment.

2.4.4. Impact on the Sustainable Development Goals

DONTE GROUP is convinced that it is possible to achieve the goals of the 2030 Agenda in its activities. DONTE GROUP is firmly committed to aligning its activities with the Sustainable Development Goals (hereinafter referred to as SDGs), reinforcing its contribution to sustainable development:

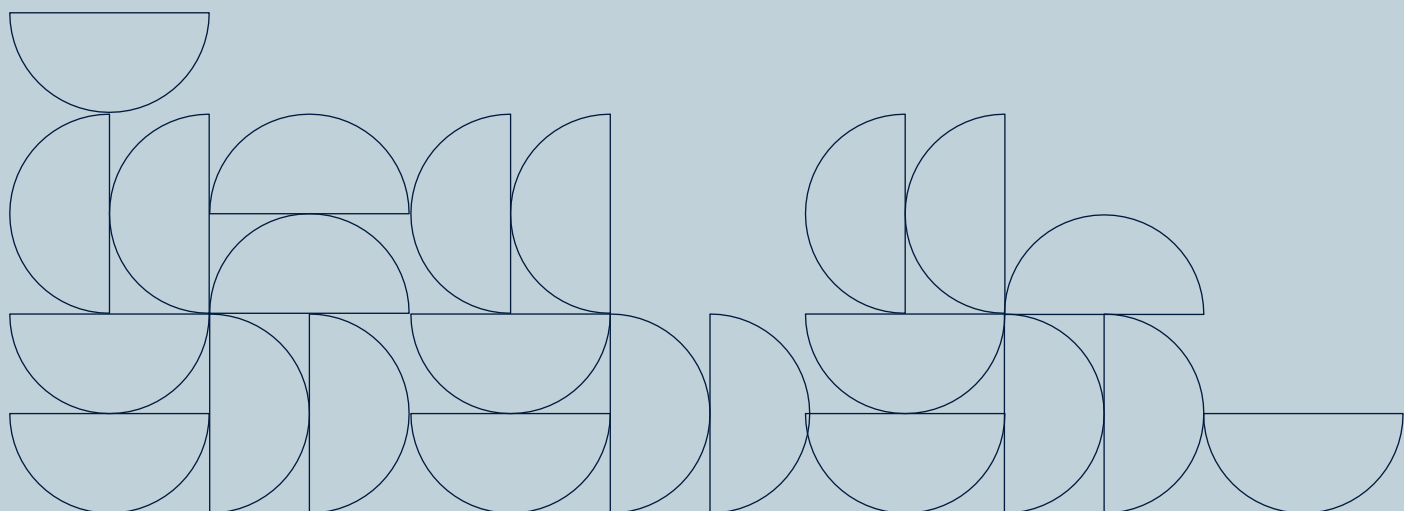
- **SDG 3:** democratising access to quality dental services for vulnerable groups.
- **SDG 8:** creating stable employment and promoting diversity and inclusion.
- **SDG 9:** industry, innovation and infrastructure
- **SDG 12:** implementation of recycling strategies and efficient resource management.
- **SDG 13:** carbon emission reductions through renewable energy and energy efficiency measures.
- **SDG 16:** peace, justice and strong institutions

By integrating these SDG into the core of its operations, DONTE GROUP positions itself not only as a provider of dental services, but as a transformative agent in promoting a more equitable and sustainable future.





3 ENVIRONMENTAL COMMITMENT





3.1. Climate Change

In 2024, DONTE GROUP reaffirmed its commitment to sustainability, prioritising the mitigation of climate impact and pursuing its decarbonisation strategy. During the year, a more detailed analysis of the calculation of the footprint was carried out and the strategic lines necessary for DONTE GROUP to achieve the established footprint reduction targets have been defined. These efforts focus on the implementation of innovative and collaborative solutions, aligned with global environmental objectives.

3.1.1. Committed to the environment

GRI, 3-3, 2-23, 305-1, 305-2, 305-3, 305-4, 305-5, 2-22

Climate ambition and targets

Our vision for a greener future is based on concrete actions to reduce our carbon footprint, optimise resources and promote responsible practices in all our activities.

By defining emission reduction strategies and measuring emissions more accurately, we can chart a clear path towards carbon neutrality. This approach not only addresses our direct emissions, but also extends our climate change mitigation to our entire value chain.

An inspiring example of this transformation is the **"Bosque DONTE" project**, an initiative that combines reforestation and community participation. This effort helps us to offset our emissions, and we strengthen our connection to the environment and to those who belong to our community.

In addition, we rely on our **Environmental Policy** and **Good Environmental Practices Manual**, which are key tools to guide our actions and ensure compliance with the highest sustainability standards. These practical guides outline and specify the plans defined to achieve energy efficiency, proper waste management and the taking of specific measures to reduce our ecological footprint in all the Group's clinics and operations.

We are building the foundations for a sustainable future with the development of our Decarbonisation Plan, a strategy designed to guide our actions towards a more responsible business model aligned with the global challenges of climate change, while mitigating the environmental impact associated with the different activities that make up the DONTE GROUP value chain. Throughout the year, we have invested significant efforts in a thorough analysis of our emissions sources in order to identify the main decarbonisation levers relevant to our business and assess their impact on reducing our environmental footprint. This analysis has enabled us to propose and assess various specific initiatives that will help reduce our carbon footprint in the short and medium term, with an eye on 2030, and to lay the foundations for moving towards carbon neutrality by 2050. In this process, we have been guided by the recommendations of the GHG Protocol framework and the international guidelines of the Science Based Targets initiative (SBTi), ensuring that our climate targets are ambitious and measurable.

We have also incorporated a more accurate calculation to measure our carbon footprint, and have implemented the **Energy Efficiency Manual**, a practical guide that drives energy optimisation in all our clinics, from the efficient use of air conditioning to lighting, helping to significantly reduce emissions.



Our Decarbonisation Plan

GRI 2-24, 3-3

Key features and actions

The Decarbonisation Plan is designed to address our Scope 1 and 3 emissions, as from 2023 our Scope 2 emissions were completely eliminated by operating all our clinics with 100% certified renewable energy.

This approach establishes clear responsibilities and processes for reviewing, updating and optimising the calculation of our emissions:

Confirmation of persons responsible

Internal profiles responsible for reviewing and updating the emissions calculations in each Scope 1 and 3 category have been identified.

Initial training

A first training session was scheduled to introduce the decarbonisation plan and the associated tool. This session allowed managers to understand the assumptions and the reduction levers defined, ensuring alignment with DONTE GROUP's operational reality.

Review and adjustment of assumptions

Following the training, managers evaluated the proposed reduction assumptions and strategies, suggesting adjustments to accurately reflect the needs and dynamics of the business.

Objectives and improved methodology for 2024

The review of our carbon footprint in 2024 included significant improvements in the calculation methodology, especially for the most relevant Scope 3 categories:

Review of the calculation method

The method used in 2023 (Spend-based) was evaluated and, in order to achieve a higher level of accuracy in the key categories, adjustments were implemented that allowed DONTE GROUP's carbon footprint to be calculated for 2024 using an improved methodology, incorporating internal and external data collected with the support of the areas responsible.

Update of the Decarbonisation Plan

The reduction levers were adjusted based on the new methodology and consolidated information. This process allowed for a more accurate assessment of the environmental and financial impact associated with each strategy.

Thanks to this methodical approach, we have been able to calculate our carbon footprint for 2024 with unprecedented accuracy, providing a solid basis for assessing our performance and making progress towards achieving our decarbonisation targets.



Huella DONTE



We measure our carbon footprint

GRI 2-4, 2-27; 3-3; 302-1; 302-2; 302-5; 305-1; 305-2; 305-3; 305-4; 305-5; 308-2

At DONTE, we have been calculating the carbon footprint associated with our activity since 2022. During the year we reviewed and updated the calculation methodology, adopting a more precise approach (Activity-Based Method) to achieve a more accurate picture of DONTE's impact on the environment. In addition, this has enabled us to identify the main sources of emissions in 2024.

Scope 1, 2 and 3 GHG emissions (t CO₂ eq)

The results for DONTE GROUP for total Scope 1, 2 and 3 emissions as well as the breakdown of Scope 3 emissions for the relevant categories (t CO₂ eq) are shown below.

GHG emissions (t CO ₂ eq)	2024	2023
Scope 1: average per clinic (t CO₂ eq/clinic)	0.54	0.69
Scope 1: absolute	227	262
Scope 2 (Market-based)	-	-
Scope 2 (Location-based)	1,204	2,086
Scope 3: average per clinic (t CO₂ eq/clinic)	27.53	48.22
Scope 3: absolute	11,481	18,279
3.1- Purchased Goods and Services	6,913	9,717
3.2-Capital Goods	2,167	3,580
3.3-Fuel and energy	62	-
3.4-Upstream Transportation and Distribution	493	405
3.5-Waste Generated in Operations	18	1,886
3.6-Business Travel	193	261
3.7-Employee Commuting	1,635	2,431
Total GHG Emissions (Scope 1+3): per clinic (t CO₂ eq/ clinic)	28.07	48.91
Total GHG Emissions (Scope 1+3): absolute (t CO₂ eq)	11,708	18,540

- (1) More information on the calculation methodology can be found in the "How we calculate our emissions" section in this chapter.
- (2) Due to updates and methodological changes with respect to the 2023 calculation, the data in the table are not comparable.

In 2024, the company's **total greenhouse gas (GHG) emissions** fell by 37% compared to the 2023 figures. When calculating our 2024 carbon footprint, a more granular calculation was performed, using data, emission factors and exact calculation methodologies. This has allowed us to more precisely understand the emissions generated during 2024. This has led to a significant reduction in the carbon footprint in 2024 compared to 2023. More information on the methodological changes can be found in the section "How we calculate our emissions" in this chapter.

In addition, we have managed to reduce the intensity per clinic in both Scope 1 and Scope 2 compared to the previous year. It is important to note that these reductions have occurred against a backdrop of growth of DONTE GROUP, with an increase in the number of clinics. Despite this higher volume of business, which in principle could have meant an increase in emissions generated, we have stayed on course to reduce our emission intensities per clinic.



During this period, we managed to reduce **Scope 1 and 2** emissions by 13% compared to those recorded in 2023.

For Scope 3 emissions, the main results for each category assessed are presented below:

- For category 3.1 (Purchased Goods and Services), the largest source of emissions comes from the purchase of healthcare consumables, accounting for 54% of the total. Within this percentage, 48% corresponds specifically to emissions associated with purchased prostheses.
- In category 3.2 (Capital Goods), 41% of total emissions are attributed to works carried out. In addition, within this category, 33% of emissions arise from the purchase of equipment to carry out the medical activity.
- For category 3.3 (Fuel- and Energy-Related Activities), all emissions are attributed to the production and transport of the fuel used, including petrol, diesel and biodiesel.
- In the case of category 3.4 (Upstream Transportation and Distribution), 98% of the emissions originate from the transport of purchased goods and internal courier services between clinics and offices.
- For category 3.5 (Waste Generated in Operations), 81% of the emissions come from the generation and treatment of hazardous biomedical waste.
- In category 3.6 (Business Travel), 68% of emissions are associated with workforce travelling in vehicles for business trips, exceeding the emissions generated by overnight stays in hotels or other hotel services.
- Finally, in category 3.7 (Employee Commuting), 91% of the emissions correspond to employees' car journeys from their place of residence to the workplace.



How we calculate our emissions

Alcance	Descripción	¿Qué incluye?	Factores de emisión
Alcance 1	Emisiones liberadas por la quema de combustibles fósiles para las operaciones de DONTE y sobre las que la empresa tiene el control total.	Las emisiones del alcance 1 provienen de emisiones de fuentes móviles (vehículos de la flota corporativa), emisiones procedentes de fuentes fijas (calderas), emisiones asociadas a fuga de gases (refrigerantes) o emisiones de procesos (procesos físicos o químicos realizados por la empresa).	- MITECO (Ministerio para la Transición Ecológica y el Reto Demográfico) - DEFRA (Department for Environment Food & Rural Affairs) (UK Gov)
Alcance 2	Gases de efecto invernadero liberados de manera indirecta como consecuencia de la energía adquirida por DONTE y sobre los que la empresa tiene el control total.	Las emisiones del alcance 2 provienen de las emisiones indirectas procedentes de la generación de energía comprada, emisiones indirectas por la compra de calor y vapor o emisiones indirectas por la compra de frío.	No aplica su cálculo en DONTE porque toda la energía se compra con garantías de origen de fuentes renovables.
Alcance 3	Gases de efecto invernadero indirectos liberados debido a actividades que escapan el control y propiedad de DONTE pero que forman parte de su cadena de valor.	Las emisiones del alcance 3 provienen de actividades indirectas de la cadena de valor de DONTE, incluyendo la producción de bienes y servicios adquiridos, transporte y distribución, uso de productos vendidos, gestión de residuos, y emisiones de los desplazamientos de los empleados, entre otras.	Factores de emisión de alcance 3 detallados a continuación para cada categoría.
Alcance 3- Categoría 3.1: Compra de productos y servicios	Emisiones procedentes de la producción de productos comprados o adquiridos.	Las emisiones de la categoría 3.1 provienen de la adquisición de productos como equipamientos y materiales médicos, material de oficina, productos de merchandising, productos para el beneficio y cuidado de los empleados, el suministro de agua, así como la contratación de servicios profesionales.	Principalmente: - BEIS (Department for Business, Energy and Industrial Strategy) (UK Gov) - Activity Based - U.S. Government (EPA) - Spend Based Otros: Ecoinvent - Activity Based
Alcance 3- Categoría 3.2: Bienes de capital	Emisiones procedentes de la producción de bienes comprados.	Las emisiones de la categoría 3.2 provienen de las adiciones de capital como consecuencia de la compra de bienes de capital inmovilizado como equipamientos médicos básicos para el desarrollo de la actividad, material de informática, mobiliario de oficina...	Principalmente: - U.S. Government (EPA) - Spend Based
Alcance 3- Categoría 3.3: Actividades relacionadas con el consumo de combustible y energía	Emisiones asociadas a la extracción y transporte de combustibles fósiles.	Las emisiones de la categoría 3.3 provienen de las emisiones aguas arriba de los combustibles adquiridos, emisiones aguas arriba de la electricidad adquirida, pérdidas de T&D (Transmission and distribution) y de la generación de electricidad comprada que se vende a usuarios finales.	- DEFRA (Department for Environment Food & Rural Affairs) (UK Gov) - Activity Based
Alcance 3- Categoría 3.4: Transporte, distribución y almacenaje de bienes	Emisiones asociadas a el transporte y almacenaje de los bienes adquiridos.	Las emisiones de la categoría 3.4 provienen del transporte de los bienes comprados, de la mensajería interna entre oficinas y clínicas y del almacenaje de bienes.	- U.S. Government (EPA) - Spend Based
Alcance 3- Categoría 3.5: Residuos generados en las operaciones	Emisiones asociadas a el tratamiento de los residuos generados durante las operaciones de DONTE.	Las emisiones de la categoría 3.5 provienen de la cantidad de residuos generados como consecuencia de la actividad de la empresa, así como del tratamiento final que se le da a cada uno de los residuos generados.	- DEFRA (Department for Environment Food & Rural Affairs) (UK Gov) - Activity Based
Alcance 3- Categoría 3.6: Viajes de trabajo	Emisiones relacionadas con viajes de negocios en avión, tren o otros medios de transporte que no sean propiedad de la empresa declarante.	Las emisiones de la categoría 3.6 provienen de los medios de transporte para los viajes de trabajo (avión, coche, tren, autobús...) y de otros gastos relacionados (hoteles, comidas durante el viaje, alquiler de salas...)	Principalmente: - U.S. Government (EPA) - Spend Based - DEFRA (Department for Environment Food & Rural Affairs) (UK Gov) - Activity Based
Alcance 3- Categoría 3.7: Desplazamiento de los trabajadores al lugar de trabajo	Emisiones asociadas al transporte de los trabajadores durante el transporte desde sus hogares al lugar de trabajo.	Las emisiones de la categoría 3.7 provienen de los desplazamientos de los empleados desde su lugar habitual de residencia al lugar de trabajo en los diferentes métodos de transporte (a pie, bicicleta, coche, autobús, metro...)	- DEFRA (Department for Environment Food & Rural Affairs) (UK Gov)



Changes in the calculation of emissions for 2023

The 2024 carbon footprint calculation approaches and the main methodological changes compared to the 2023 calculation are presented below:

Scope 1

This scope covers direct emissions generated by our operations, where significant progress was made during the year. In 2023, only emissions from fuel consumption of the vehicles in our fleet were considered. In 2024, in addition to these, fugitive emissions were added. However, emissions from fixed installations have not been included as they do not apply to DONTÉ GROUP operations.

Likewise, a methodological change has been implemented in the emission factors, adapting those established by MITECO. This update allows for a more accurate calculation by assigning each fuel a specific emission factor.

Scope 2

In the case of the Market-Based calculation method, since all energy is purchased with renewable energy guarantees of origin (GoO), the emissions for this calculation methodology are 0.

Scope 3

In Scope 3, which covers indirect emissions along our value chain, several adjustments and improvements have been made to the calculation to ensure greater accuracy:

Category 3.1: Purchased Goods and Services

Last year, this category was calculated entirely using the spend-based method. In 2024, for goods representing a significant contribution to the total carbon footprint (medical equipment), the activity-based method was used. Some goods have been reclassified into other categories for greater accuracy.

Category 3.2: Capital Goods

Some goods have been reclassified into other categories to better reflect their impact. In addition, the calculation has been refined through a more precise classification, allowing the use of specific emission factors for each good.

Category 3.3: Fuel- and Energy-Related Activities

This category, not included in last year's assessment, has been added to improve the completeness of the carbon footprint calculation.

Category 3.4: Upstream Transportation and Distribution

In 2024, transport costs for purchased goods, internal courier services between clinics and offices, and warehousing were taken into account. Unlike 2023, it has not been calculated based on spending estimates.

Category 3.5: Waste Generated in Operations

The same methodology (Activity-Based Method) has been maintained for all waste, making the calculation more accurate. However, the conversion factors used in 2023 have been corrected.

Category 3.6: Business Travel

In 2023, this category was calculated using the spend-based method only. In 2024, emissions associated with overnight stays in hotels were calculated based on total nights using the activity-based method, achieving greater accuracy. For journeys in chauffeur-driven vehicles, an emission factor based on supplier data has been used.

Category 3.7: Employee Commuting

The 2023 calculation was based on national data and the Numbeo database. In 2024, specific commuting patterns were identified for each province in order to obtain a more detailed analysis adjusted to the operational reality of the Group.



3.1.2. Our main types of consumption

GRI 302-1, 303-5

At DONTE GROUP, our operations are based on a dental services model designed to optimise the responsible use of available resources. We prioritise sustainability in every aspect of our business, with **water and electricity** being the most relevant resources for our operation. Our activity does not require specific raw materials, which allows us to focus our efforts on the efficient and sustainable management of these key resources.

Energy consumption

Electricity consumption (kWh)

Electricity is our main source of energy, used to keep our facilities and equipment running efficiently. We have a single electricity supplier, which gives us access to accurate data on consumption and its evolution, allowing continuous and detailed monitoring.

Electricity consumption	2024	2023
Average consumption per clinic (MWh/clinic)	29.8 (404 average clinics)	31.9 (399 average clinics)
Total consumption (MWh)	12,041	12,748

We have **reduced average electricity consumption per clinic by 7.20%**, reflecting the positive impact of our energy efficiency initiatives.

This milestone has been possible thanks to the implementation of the guidelines set out in our Good Practices for Energy Efficiency in Clinics Manual, which has driven more responsible management of resources across our network. Key measures such as systematically switching off lights and electronic equipment at the end of the working day and encouraging the use of efficient lighting systems have proven to be effective in optimising energy consumption. Furthermore, despite the increase in the number of clinics, we have managed to **reduce total electricity consumption by 5.55%**.

Fuel consumption

Fuel use is limited exclusively to our commercial fleet of vehicles, as all cooling systems in our clinics are electrically powered. We closely monitor our energy consumption, both electricity and fuel, to identify opportunities for improvement and move towards constant optimisation of our energy resources.

Fuel consumption (litres)	2024	2023
Petrol	69,771	70,807
Diesel	31,252	35,463
Other (Biodiesel)	632	633
Total	101,655	106,903



Electricity with renewable energy guarantees of origin

In 2024, 100% of our electricity consumption still had renewable energy guarantees of origin.

Year	% REGOs
2024	100%
2023	100%

Water consumption

The water used in our clinics is primarily intended to ensure maximum hygiene in clinical processes and to meet the daily needs of our staff and patients. We prioritise working with local suppliers, which reinforces our commitment to sustainability and the development of the communities in which we operate.

Given the challenge of obtaining accurate actual consumption data across our network of clinics, we have adopted a consolidated methodology based on the analysis of actual water expenditure, calculated from the prices paid per cubic metre at each location. This approach allows us to track detailed and comparative historical data, including 2023 and 2022, to identify consumption patterns and areas for improvement.

Water consumption (m ³)	2024	2023
Total consumption (m ³)	31,082	31,266
Average number of clinics	404	399
Average consumption per clinic (m ³ /clinic)	77	79

The **average water consumption per clinic was 77 m³/clinic**, and although the number of clinics increased in 2024, we have kept **total water consumption stable**, demonstrating our commitment to more sustainable resource management, optimising processes and encouraging responsible use across our network.



3.1.3. Our efficiency and optimisation initiatives

GRI 302-4, 305-5, 3-3

Electrification of our fleet

Since 2023, we have been implementing advances in our fleet renewal plan, achieving significant results in the transition to more sustainable vehicles. During 2024, we increased our efforts, reaching an outstanding milestone: **82%** of our fleet is now composed of hybrid or electric vehicles. This progress has been possible thanks to the implementation of several strategic measures:

- **Centralised management of charging points:** This system has enabled us to optimise energy costs and ensure the efficient use of resources in our infrastructures.
- **Plan for the installation of electric charging points:** We have expanded the installation of charging points at our facilities, prioritising those with the highest volume of vehicles and accessibility for our collaborators. The charging points, designed for a capacity of up to 7.4 kW, have been implemented under an efficient model that includes management through digital platforms such as Electromaps.
- **Strategic alliances:** Agreements have been established with energy suppliers such as Iberdrola, ensuring preferential rates and access to a nationwide network of charging points.

These actions are aligned with the objectives of the National Integrated Energy and Climate Plan, which aims to reduce greenhouse gas (GHG) emissions by 23% compared to 1990 levels. In addition, we reinforced our commitment to international standards, including the Paris Agreement, demonstrating our leadership in the transition to sustainable mobility.

Energy efficiency and transition to savings pilot

In collaboration with **Acciona**, an energy efficiency pilot was carried out involving more than 10 clinics in various regions. The main areas of intervention were lighting and air conditioning, which are responsible for 70% of the total energy consumption in these clinics. The measures implemented, such as the installation of LED systems and the optimisation of heating, ventilation and air conditioning, reduced overall energy consumption by 25%.

In addition, we have begun monitoring energy use in real time using advanced sensors, generating accurate data that will help scale these practices to the rest of the clinics, in line with our goal of reducing Scope 1 and 2 emissions by 40% by 2025.

These developments, combined with the expansion of sustainable infrastructures and continuous monitoring, underline DONTE GROUP's commitment to sustainability and its aim to lead the transformation in the oral healthcare sector.

#LaFincaCarpool

Another of the initiatives implemented that boosts efficiency and the transition towards savings is #LaFincaCarpool, a shared mobility initiative to optimise employee travel, reduce emissions and improve accessibility. Through the Hoop Carpool app, employees can organise their journeys as drivers or passengers, benefiting from fee-free journeys and exclusive parking spaces.



We promote good practice in clinics

Operational sustainability begins in every clinic, and in 2024 we cemented this commitment with practical tools that empower our team to transition to greater energy efficiency.

Manual of Good Practices for Energy Efficiency in Clinics

Through this manual, we provide our team with clear guidelines on how to keep the temperature between 19°C and 27°C, turn off all lights and electronic equipment at the end of the working day and encourage the use of efficient lighting.

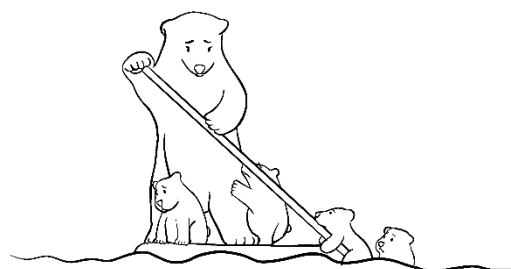
This guide stresses the importance of comprehensive recycling, switching off appliances out of hours and raising awareness of the responsible use of resources. These actions not only reduce our carbon footprint, but also improve the work environment and the experience of our patients.

Guide to Improving Sustainability in Clinics

Cuida de DONTY

Through this initiative, DONTÉ GROUP seeks to raise workforce awareness of the sustainability and environmental impact of the operations in the clinics of the four brands.

This polar bear symbolises the global effects of everyday actions, and through it, promotes the switching off of lights and equipment at the end of the day, the responsible use of air conditioning and proper temperature control in clinics. The aim is to reduce the carbon footprint, improve well-being in the workplace and foster a culture of sustainability integrated into daily operations, highlighting the connection between these actions and the protection of the planet and future generations.



From vehicle electrification to ISO 14001 certification, the milestones achieved in 2024 reflect our comprehensive approach to a more sustainable future. These actions not only strengthen our ability to meet our climate targets, but also consolidate sustainability as a strategic focus in all our decisions. At DONTÉ GROUP, we continue to demonstrate that it is possible to lead change while taking care of the environment and the people who place their trust in us.

Raising the awareness of our team

In order to raise awareness among our team about the importance of integrating small daily actions into their routine to help create a more sustainable planet, we have placed stickers in offices and clinics to increase their awareness. These reminders include habits such as turning off the tap properly after use, turning off lights when leaving rooms, among others.



3.1.4. Environmental certifications

GRI 3-3, 302-1

Renewable energy certification

As part of our strategy towards decarbonisation, we have renewed the electricity certification with renewable energy guarantees for 100% of our operations. This recognition, granted by **Eleia Energía** during the first six months of the year for AI Denmark, Bidco, Donte and Moonz, ensures that all the **electricity used** by these brands comes from sources certified by Spain's National Commission on Markets and Competition (CNMC).

Over the last six months of the year, **Naturgy's** specific certification has complemented this initiative, reinforcing our commitment to reducing emissions and guaranteeing external standards. This dual approach demonstrates our determination to keep sustainability at the heart of our operations.



Certifications of Excellence

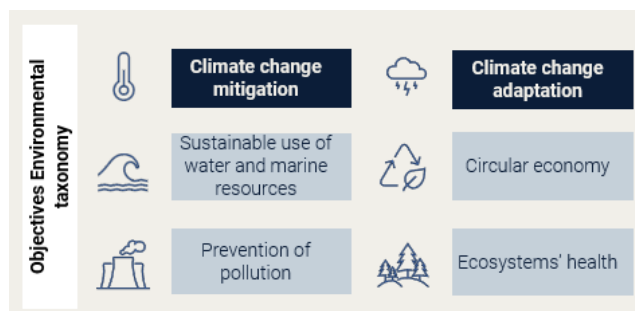
In 2024, Donte, AI Denmark Bidco and Moonz obtained or renewed their certifications under **ISO 14001**, an international recognition of our environmental management practices. This achievement reflects a rigorous focus on key areas such as waste reduction, optimisation of resource use and integration of sustainable processes throughout our clinics. These certifications not only reinforce our position as a leader in environmental care, but also underline our commitment to operational excellence.



3.1.5. DONTE's activities and EU Green Taxonomy

The EU Green Taxonomy is a classification system for business activities that originates from the European Union's Sustainable Finance Action Plan. Adopted in March 2018, the Plan sets out the basis of the strategy for the financial system to support the EU's climate and sustainable development agenda. This Plan is one of the main measures established by the European Commission to achieve the Paris Agreement and the European Union's sustainable development goals.

The Taxonomy sets out six environmental objectives, which have been reflected in the European Green Deal, adopted in 2020. One of the objectives of the European Green Deal is to make the European Union climate neutral by 2050.



As a classification system, the Taxonomy determines that those activities that are to be classified as sustainable will be classified as follows:

- **Eligible:** an activity is eligible if it is described as such in the relevant Delegated Regulation. To be aligned, all activities must first be eligible.
- **Aligned:** being eligible, an activity is aligned with the Taxonomy when it meets the technical screening criteria (linked to substantial contribution to one of the environmental objectives and not causing significant harm), specific to each activity, as well as the minimum social safeguards.

Aware of this, DONTE GROUP has not reported any alignment with the Taxonomy for 2024 as the company is not obliged to do so. However, in line with our commitment to care for the planet and our will to remain at the forefront in promoting and protecting the natural environment, we have initiated actions to work on alignment over the coming months.

Consolidation of unrelated initiatives

We reflect our closeness to the values promoted by the EU Green Taxonomy. We have already expressed our willingness to start work on alignment. In parallel, we have pursued initiatives close to the spirit of the standard:

1. 100% Renewable Energy Certification

All of the Group's operations, including AI Denmark, Bidco Donte and Moonz, operate with energy certified as 100% renewable by the CNMC. This milestone ensures that the Group's operations are more sustainable and contribute to the reduction of greenhouse gas emissions.

2. Efficient resource management

Improvements in energy efficiency and recycling have been implemented, notably:

- Replacement of lighting systems with LED technology.
- Optimisation of HVAC systems to reduce energy consumption.
- Incorporation of sustainable materials in operational processes.



3. Preparing for Future Regulatory Requirements

An internal analysis has been initiated to identify activities that may qualify as eligible under the Taxonomy. This process will enable the Group to strategically position itself to comply with the European Corporate Sustainability Reporting Directive.

The progress made during the year demonstrates our determination to take a proactive approach to sustainability. The EU Taxonomy remains a key pillar of the Group's strategy, providing a roadmap for integrating sustainable practices throughout its operations.

In line with our commitment to care for the planet and our desire to remain at the forefront in the promotion and protection of the natural environment, at DONTE GROUP we will continue to closely follow the EU Taxonomy, as well as the obligations of European legislation on due diligence in value chains or the recently published sustainability reporting standards to implement the disclosure commitments of the Corporate Sustainability Reporting Directive.



3.2. Biodiversity

3.2.1. Biodiversity study on the location of our clinics

GRI 3-3, 2-23, 304-3, 304-1

At DONTE GROUP, sustainability is central to our **growth strategy and environmental impact management**. Aware of the importance of preserving biodiversity and ensuring that our business is conducted in a responsible manner, at the end of 2024 we conducted a comprehensive study to **assess the location of our clinics** in relation to areas of high ecological value and biosphere-sensitive areas.

To do this, we used an advanced geolocation tool that allowed us to superimpose multiple layers of environmental and territorial information in order to identify possible locations in protected areas or areas of special ecological interest. This assessment has not only allowed us to verify that our **expansion model** is aligned with sustainability criteria, but also reinforces **our strategic planning capacity in the opening of new clinics**, guaranteeing growth that respects the environment.

Results of the study

The data obtained confirm that **92% of our clinics are not located in areas of significant risk to biodiversity**. This finding validates our expansion model and reaffirms our commitment to responsible growth. Furthermore, apart from exceptional cases resulting from extreme events such as the Dana, our locations have proven to be well aligned with environmental sustainability criteria.

The study identified that **33 clinics** are located within one of the areas of environmental concern analysed, and within this group, **5 clinics** are located in two or more areas simultaneously, which reinforces the importance of taking appropriate management measures in these environments.

The breakdown of the presence of our clinics in these areas is as follows:

	Natura 2000 Network	Protected Natural Area	Important Bird and Biodiversity Areas in Spain (IBA)	Biosphere reserve	Spanish Inventory of Wetlands
Presence of our Clinics	0	4	18	18	0

This assessment confirms that none of DONTE GROUP's clinics are located in the Natura 2000 Network, the main system of protected areas in the European Union, nor in the Spanish inventory of wetlands. However, the presence of 4 clinics in Protected Natural Areas, 18 in Important Bird Areas (IBA) and 18 in Biosphere Reserves, underlines the need to further strengthen our actions of sustainability and respect for the environment.

Commitment to responsible management of environmental impact

This analysis exercise allows us to reinforce our sustainability strategy, ensuring that our clinics operate responsibly in environments of high ecological value. As a result of this assessment, DONTE GROUP has identified several key lines of action:

- **Proactive environmental management:** we ensure compliance with all environmental regulations in our clinics, with special focus on those located in protected areas.
- **Good operating practices in clinics:** we promote the efficient use of resources, proper waste management and the integration of sustainable materials in all our facilities, prioritising those located in sensitive environments.
- **Strategic use of geolocation tools:** we will continue to use advanced technology to assess new sites with a precautionary approach, ensuring that our future openings respect biodiversity and minimise their environmental impact.



- **Awareness and training:** we reinforce the training of our teams on biodiversity and sustainability issues, raising awareness of the importance of conserving the ecosystems where we operate.
- **Collaboration with specialised entities:** we explore new partnerships with conservation organisations to develop initiatives that strengthen biodiversity in the areas where we are present.

Through this initiative, DONTE GROUP takes another step forward in its commitment to sustainability and responsible environmental management. This assessment has not only allowed us to measure and validate our impact, but also opens the door to an even more effective integration of environmental criteria into our business model, ensuring that our activity is aligned with respect for and protection of the natural environment.



3.3. Resource use and Circular Economy

GRI 3-3, 301-1, 301-2

In 2024, we intensified our commitment to the circular economy as a pillar of our sustainability strategy. This approach seeks to transform the way we operate, replacing traditional consumption patterns with innovative practices that prioritise the reuse, reduction and recycling of materials in all our clinics and offices.

The circular economy is not only an environmental goal, but a catalyst for operational efficiency, innovation in resource use and collaboration with our suppliers and team. Through concrete measures, we are laying the foundations for a more conscious and sustainable corporate culture, where every decision reflects our responsibility towards the planet.

In this section, we present the progress we have made in materials and waste management, highlighting the positive impact of our actions on the environment and our commitment to the SDGs. During the year, we made significant strides in reducing plastics, improving efficiency in the use of key materials and implementing comprehensive recycling strategies.

With these efforts, we reaffirm our vision to lead the dental sector in sustainability, demonstrating that it is possible to combine operational excellence with environmental responsibility.

3.3.1. Material consumption

GRI 301-1, 301-2

Materials used

The main materials we use in our clinics are healthcare materials, 100% recycled paper, plastics and other materials. Therefore, at DONTE GROUP we work to raise awareness among both our team and suppliers about the importance of the circular economy, through educational campaigns and the integration of ESG criteria in our supply chains.

The total material consumption in 2024 and its comparison with 2023 is shown below:

Material	Quantity 2023 (tonnes)	Quantity 2024 (tonnes)	Variation (%)
Plastic	12.22	10.40	-14.9%

During 2024, plastic consumption was reduced by 14.9% thanks to a reduction in the use of single-use plastics. An outstanding example is the replacement of plastic cups with biodegradable cardboard cups in our clinics, a measure with which we managed to replace a total of 3,444,000 cups during the year.

We have also quantified the total consumption of recycled paper, which amounts to 51,000 kilos.



We aim to reduce the consumption of materials

In 2024, we focused our efforts on reducing key material consumption and improving energy efficiency in all our operations. The measures we have implemented include:

- **Gradual replacement of conventional paper** with recycled and certified alternatives.
 - We have reduced consumption thanks to the digitalisation of administrative processes and the use of technological platforms in the clinics, such as the replacement of paper luncheon vouchers with the Pluxee app or the Cash Process Digitalisation project, which aims to eliminate the use of paper and automate cash management in clinics and the head office, through which cash sheets, receipts and daily statements will be digitalised, eliminating physical deliveries in suitcases and optimising control through integration with Ulyses and BI.
- **Reducing the use of single-use plastics** by adopting reusable alternatives in our clinics and offices.
- **Healthcare material:** Initiatives to optimise the use of gloves, masks and other medical materials have led to a reduction in waste.



3.3.2. Key initiatives on resources and circular economy

Responsible waste management is a fundamental pillar of our sustainability strategy. In 2024, we reinforced our initiatives focused on minimising non-recycled waste, promoting recycling and ensuring the sustainable and efficient management of waste generated in our operations.

Below we highlight the key programmes and initiatives in this area:

TRAGATONER Specialised Service

As part of our commitment, we have integrated a service designed to manage specific waste, such as printing toners. This service provides for a minimum generation of 2 containers, ensuring efficient collection and treatment of these materials.

Waste Management in Clinics and Offices

At all our facilities we have implemented separate systems to facilitate the recycling of paper, plastics, organic waste and specific materials such as toners and coffee capsules.

Thanks to suggestions from our clinics, we have optimised the coffee capsule collection protocol together with our supplier **FRUTALITY**, implementing a more efficient system. All shipments are now marked as if they include a return, and in case there are no used capsules, a note is made in the system to manage it correctly. In addition, a specific day has been established for the return of capsules, with reminders sent to clinics in advance. This new procedure simplifies logistics, ensures better coordination and improves operational efficiency, reinforcing our commitment to sustainability.

Responsible materials management

We prioritise the use of recyclable and sustainable materials in our operations, promoting practices aligned with our environmental commitments.

Collection of batteries at head offices

We have consolidated a specific programme for the collection of batteries at our head offices, guaranteeing their proper disposal through authorised managers, encouraging environmental responsibility among our teams.

Sustainable medical waste management programme

Given the nature of our business, responsible management of medical waste remains a priority. This programme includes:

- **Established protocols:** They comply with specific regulations for managing infectious and hazardous waste.
- **Collaboration with specialised managers:** Ensures traceability and responsible disposal of this waste.

Plastic reduction

We have made significant progress. An outstanding example is the replacement of plastic cups with biodegradable cardboard cups in our clinics, a measure with which we managed to replace a total of 3,444,000 cups during the year.

These actions reflect our commitment to environmental management aligned with best practices in the sector, driving us towards a more sustainable operating model, where the **reducing environmental impact** is consolidated as a key aspect of our actions.

Sustainable Merchandising Initiative

As part of our sustainability strategy, at DONTE GROUP we continue to promote actions that facilitate more responsible decision-making in our daily operations. Thanks to the collaboration of the local marketing department, we have implemented an ECO/SUSTAINABLE seal on our merchandising platform, allowing us to easily identify products made with sustainable materials.



From now on, employees will be able to recognise these products by means of the seal, facilitating more responsible purchasing and providing an opportunity to communicate this commitment to patients. In addition, in PROCLINIC's order template, sustainable products will be marked in green for quick identification.

We aim to continue to incorporate new eco-friendly options, ensuring that the merchandising we use in our clinics reflects our commitment to caring for the planet.

Next steps

At DONTE GROUP we want to increase our efforts in terms of circular economy, which is why we have set more ambitious targets for 2025:

1. Increase the percentage of recycled and sustainable materials.
2. Extend the recycling programme to additional clinics.
3. Develop specific metrics to assess the circularity of our operations, aligned with CSRD standards.

In this way we want to reaffirm our commitment to the transition to a circular economy, integrating these principles as an essential part of our business strategy and helping to achieve the SDGs.

3.3.3. Waste generation in figures

Waste generated and treated (kg)

At DONTE GROUP, the responsible management of the waste generated by our activity is a priority. We clearly distinguish between hazardous and non-hazardous waste, applying specific protocols to minimise their environmental impact. **Hazardous waste** generation is the biggest environmental challenge of our operations, so we work with specialised collection and treatment suppliers to ensure safe and efficient handling.

In Spain, we work with a waste manager who differentiates between inorganic hazardous waste, such as clinical material (e.g., gauze), and biological waste generated during dental treatment. With regard to non-hazardous waste, we have implemented separate container systems that facilitate its separation, recycling and subsequent treatment.

Thanks to exhaustive monitoring, we were able to obtain a detailed breakdown of the waste generated, classifying it by category, as well as the type of final treatment that each type of waste receives (landfill, recycling or incineration), as detailed in the tables below:



Waste type (kg)	Type of treatment	2024	2023
Non-hazardous waste (kg)		15,818.30	17,062.61
Non-hazardous biomedical waste	Landfill	6,155.47	6,7640.03
Printing toner	-	-	-
Documentation	Recycling	249.35	10,036.95
Cardboard paper	Recycling	9,363.35	-
Amalgam	Recycling	21.53	10.09
Photographic film and paper	Recycling	28.60	275.54
Hazardous waste (kg)		5,881.67	5,229.30
Hazardous biomedical waste ¹	Landfill/Incineration	5,820.11	5,198.66
Water-based developer and activator solutions	Landfill	13.18	11.10
Fixing solutions	Landfill	43.36	11.40
Acidic solutions	Landfill	2.34	8.14
Laboratory chemical	Incineration	2.68	-
Total waste generated (kg)		21,699.97	22,291.91

(1) Hazardous biomedical waste can be treated in two ways depending on the type of waste in question, either landfill or incineration.

The following table shows a more extensive breakdown of the waste generated, broken down into different categories:

2024	# References	Consumption (in units)	% Units	Weight in kg
Renewable material references	-	-	0%	
Non-renewable material references	50	294,053	49.6%	128,784
Unanalysed references	4,295	299,190	50.4%	
Total references	4,345	593,243	100%	
2023	# References	Consumption (in units)	% Units	Weight in kg
Renewable material references	-	-	0%	
Non-renewable material references	45	296,697	46.2%	112,101
Unanalysed references	4,245	345,702	53.8%	
Total references	4,290	642,399	100%	

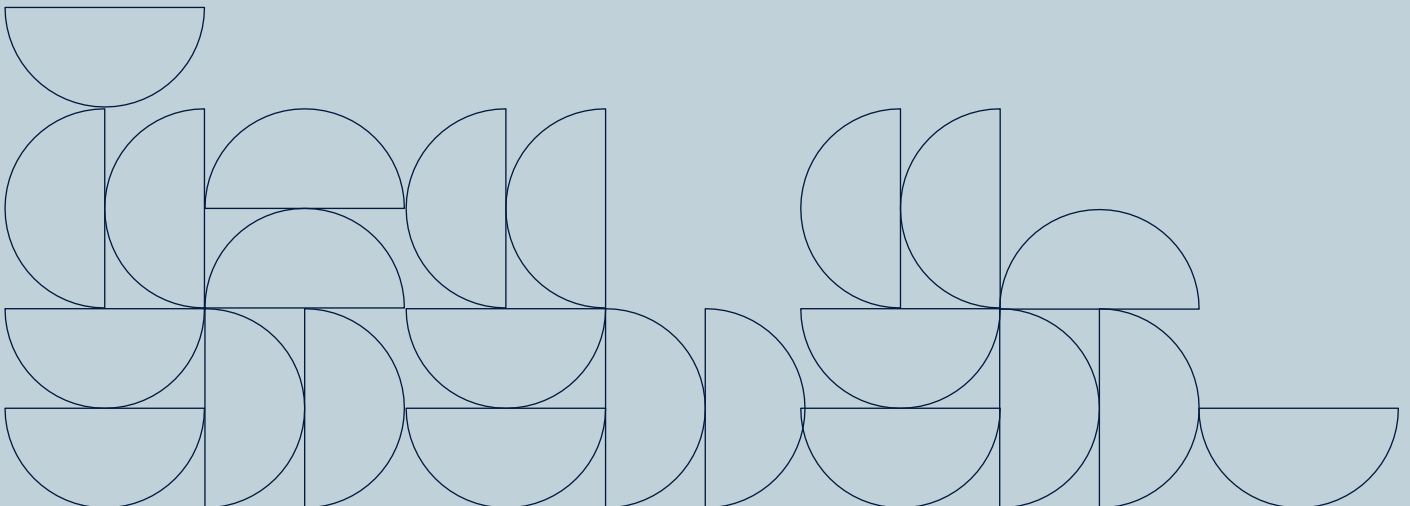


2024 was the first year in which we measured the waste generated by type of treatment:

Waste generated, by type of treatment (tonnes)	2024
Recycled or reused waste	9.66
Non-recycled waste	12.04
Recovery at municipal facilities / Landfill site	11.99
<i>Of which hazardous waste</i>	<i>5.83</i>
<i>Of which non-hazardous waste</i>	<i>6.16</i>
Incineration with energy recovery	0.05
Incineration without energy recovery	0
Other type of treatment	0
Total (tonnes)	21.70

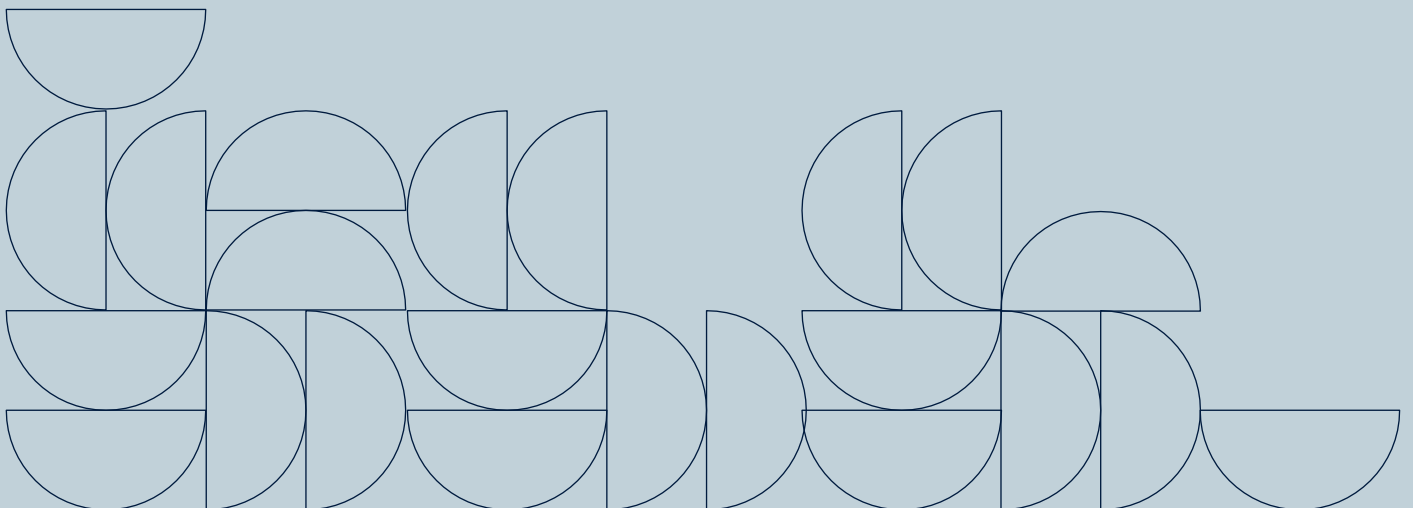
Highlights and milestones in 2024

- Greater precision in the methodology for calculating the carbon footprint in 2024
- Adjustment and correction of the 2023 carbon footprint calculation
- Implementation of the Decarbonisation Plan
- Implementation of the Manual of Good Practices for Energy Efficiency in Clinics
- Definition of a Guide to Improving Sustainability in Clinics
- Replacement of fleet with hybrid or electric vehicles
- Launch of an Energy Efficiency Pilot with Acciona
- Cuida de DONTY initiative
- Renewal of the 100% renewable energy and excellence certifications under the ISO 14001 standard
- Assessment of the location of clinics in relation to areas of high ecological value and sensitive areas
- Initiatives to reduce waste generation





4 PEOPLE WHO CARE FOR PEOPLE





4.1. Our team²

At DONTE GROUP, people are the backbone of our operations and the pillar of our success. Each person in our team brings talent, commitment and dedication, reflecting the core values of our organisation. It is their daily efforts that enable us to achieve our strategic objectives and positively impact the communities we serve.

Our vision of personal and professional development results in a people-oriented strategy. We focus on attracting, retaining and empowering talent by promoting safe, inclusive and stimulating work environments. We know that the sustainable success of DONTE GROUP depends to a large extent on the well-being and growth of those who are part of our team, which is why we continuously strive to strengthen our corporate culture and to offer training and development opportunities.

To structure this approach, we rely on three essential pillars:



² Applicable to the entire "Our team" chapter: The CEO is excluded from the number of individuals (total and as part of the management team). As regards wages and for reasons of confidentiality, his remuneration is not included either.



3,199 people employed in December 2024

3,079 in 2023 (3.9% more than 2023)



62 NPS 2024

3.6 points more than 2023



86.75% of women

86.26% in 2023



19% of employees under 30

compared to 18.8% in 2023



83% of employees have an open-ended contract

Compared to 78.0% in 2023



56,165 total training hours

Compared to 35,650 total training hours in 2023



17.97 hours per person

Compared to 11.50 hours per person in 2023



4.1.1. Policies related to our people

GRI 2-23, 2-24

Well-being and work-life balance are fundamental pillars of DONTE GROUP's corporate strategy. Furthermore, ensuring the attraction of talent and retaining our team is one of our material topics. In this chapter, we outline the progress and actions implemented to foster a positive work environment, promote flexibility, offer social benefits and ensure the well-being of our collaborators, aligning these efforts with our values and sustainability commitments.

At DONTE GROUP, we understand that a positive working environment is fundamental to the success of our organisation. During the year, we focused our efforts on strengthening corporate culture through the implementation and dissemination of the **Cultural Guide**, a document that defines the principles, values and behaviours that guide the way we work and relate to each other.

This Guide is a key tool for fostering a working environment based on trust, collaboration and commitment. This document serves as a reference to align all teams around a common purpose, promoting cohesion and a sense of belonging. It also establishes clear standards to ensure mutual respect, inclusiveness and open communication in all areas of the organisation. Through this guide, we seek to consolidate an organisational culture that inspires our collaborators, enhances their well-being and their personal and professional development. This has a direct impact on the working environment, promoting an atmosphere where each person feels valued and motivated to contribute to the collective success of DONTE GROUP.

In addition, we have our **Human Rights Policy**, applicable to all workforce, which is aligned with the International Bill of Human Rights and the UN Guiding Principles on Human Rights. This policy focuses on ensuring decent working conditions, promoting respect for equality and diversity at all levels of the organisation. The policy, which was updated in 2020, aims to prevent our activities from causing or contributing to human rights abuses and to act accordingly if such impacts occur.

This policy prioritises the development of an inclusive environment in which fairness and non-discrimination prevail, adopting the **fundamental principles of the International Labour Organisation (ILO)**, as well as compliance with the highest international standards of freedom of association, non-discrimination, respect for labour rights and equal pay. In turn, it ensures that all labour relations, both internally and with third parties, respect human rights in a comprehensive way. The details of which are given in point [5.2.1. Business and corporate culture policies](#).



4.1.2. Well-being and work-life balance

GRI 3-3, 2-23, 2-30, 403-4

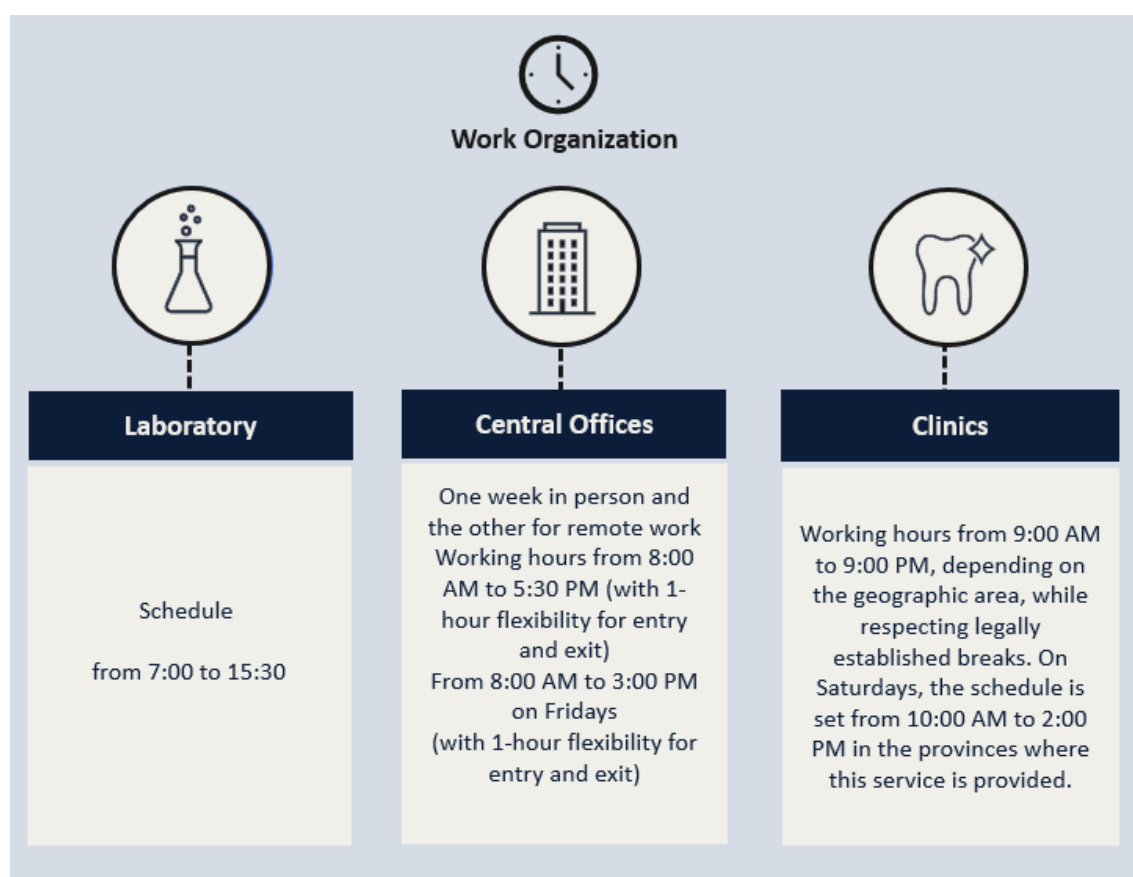
Initiatives to facilitate work-life balance

At DONTE GROUP, we understand that work-life balance is essential for the well-being of our teams and retaining talent. For this reason, we have developed “DonTECuida” (Donte Cares), a comprehensive framework under which we group all the initiatives that promote well-being and work-life balance, aligned with our sustainability, diversity and inclusion policies. The most important measures include:

Flexible working: partial teleworking and staggered working hours

We have implemented a partial teleworking model, which allows head office staff to organise their work in alternating cycles: one week they work remotely on Mondays, Wednesdays and Fridays, and the following week on Tuesdays and Thursdays. This scheme offers greater adaptability to personal and professional needs.

We have also introduced staggered schedules designed especially for the team with young children or dependants, providing flexible options that make it easier for them to manage their family responsibilities. In this respect, employees who are mothers have a special work schedule, starting at 8:00 a.m. and leaving at 4:00 p.m., allowing them to combine their career with caring for their children without giving up their development in the company.



Employee Support Programme: Healthy Work

Under the "DonTECuida" framework, we have launched the **"Healthy Work" Employee Support Programme (ESP)**, designed to provide comprehensive support to our team and their immediate families in managing personal and professional challenges. This programme includes:

- **24/7 support line:** psychological, legal and financial assistance for our staff and their families.
- **Immediate and unlimited psychological support:** virtual or face-to-face attention for the management of anxiety, grief, work and family stress, among others.
- **Legal and financial advice:** consultations on contracts, consumer rights, legal processes and financial planning.
- **Resources for families:** guidance on dependent care, tutoring, parenting and access to sports centres.
- **Life Coaching and support for managers:** tools for team management and project leadership.

Baby-friendly measures and adapted spaces

At DONTE GROUP, we believe in accompanying our team at all stages of their lives, facilitating a work environment that favours the work-life balance, well-being and inclusion. Currently, 192 people are covered by our work-life balance policies, benefiting from measures such as **maternity and paternity leave**, among other initiatives designed to balance work and personal life.

DONTE-CARE Room: a multi-purpose space for well-being

Aware of the importance of creating accessible and welcoming environments, we have enabled the DONTE-CARE Room, a space developed in collaboration with the Talent and Sustainability, Labour, Expansion, Systems and Diversity Committee teams.

Initially conceived as a breastfeeding room, its purpose was expanded within the **Include ME** programme, becoming a multi-purpose, flexible and open space to meet the different well-being needs of our team. While priority of use is for breastfeeding mothers, this environment has been designed so that any member of the team can benefit from a space for rest and peace and quiet during their working day.



This initiative not only makes it easier to reconcile breastfeeding and work, but also promotes the emotional well-being of mothers and fosters a more inclusive work environment. In addition, its versatile design allows it to be used for moments of relaxation or personal needs, promoting productivity, stress reduction and camaraderie in the work environment.

Responsible travel policy: work-life balance and sustainability

In line with our commitment to the work-life balance, we have redesigned our **Travel Policy** to minimise the impact of frequent travel on our teams and strengthen our commitment to sustainability.

- We prioritise the use of digital tools for remote meetings and reduce non-essential travel.
- We promote the use of sustainable means of transport and adopt practices that optimise energy efficiency for essential travel.

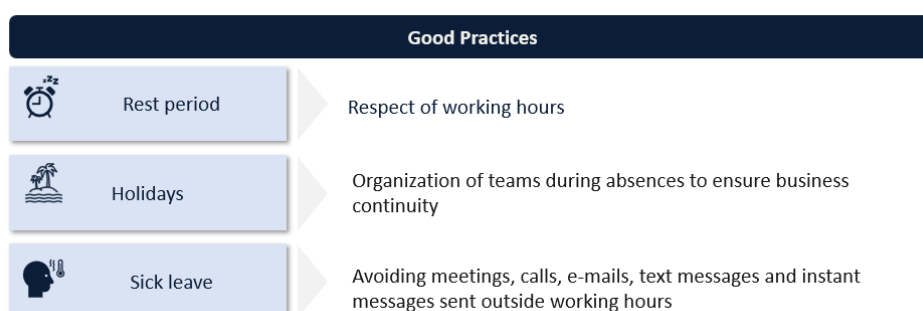


These measures not only help to improve the work-life balance for our team, but also reinforce our environmental commitment by reducing our carbon footprint.

The right to digitally disconnect: respect for personal time

At DONTE GROUP, we are especially careful to respect the right of our staff and collaborators to digitally disconnect. While technological advances have positively transformed the world of work, they have also brought with them the risk of hyper-connectivity, blurring the boundaries between the working day and time off, including holiday periods.

Aware of this reality, we have strengthened our **digital disconnection policies**, ensuring that our team can enjoy adequate rest outside of working hours, without unnecessary interruptions. To this end, we actively promote good internal practices, which we communicate clearly and encourage in our daily operations:



These initiatives not only strengthen an organisational culture based on respect for personal time, but also help improve the emotional and physical well-being of our workforce, reducing stress, increasing job satisfaction and optimising long-term productivity.

Freedom of association and collective bargaining

GRI 2-30, 402-1, 403-4

At DONTE GROUP we recognise and promote the right of our staff to form and participate in organisations that defend and promote their interests. We also guarantee the right to trade union representation and other forms of elected representation, in compliance with the laws and practices in force in the countries where we operate. These commitments are reflected in our Human Rights Policy.

We are in constant communication with union representatives, who use channels such as notice boards and email to ensure effective communication with the team. Their responsibilities include regular reviews of the equality plan and the promotion of initiatives that favour work-life balance, such as teleworking and flexible working hours, with a special focus on supporting mothers.

At the end of 2024, the Organisation had 41 agreements in different areas (42 in 2023), both provincial and regional, including the Collective Bargaining Agreement for Healthcare Establishments in Madrid and Catalonia.

86.37% of the workforce is covered by a Collective Bargaining Agreement, whether sectoral, provincial or regional (85.8% in 2023). Works councils, through which employees are represented collectively, are responsible for social dialogue and report on all changes affecting the company. Works councils, charged with collectively representing employees, play a key role in social dialogue, ensuring effective communication of all changes impacting the organisation.



Carer's leave

At DONTE GROUP, we actively promote that all our team has access to work leave for family reasons, common or professional illness, accidents at work, etc. guaranteed through the applicable collective agreements. During 2024, a total of 33 people took advantage of this benefit, demonstrating the importance of these measures to support our teams at key moments in their family life.

Return on investment in human capital (ROI)

At DONTE GROUP we have calculated the ROI, evaluating the financial impact of our investments in the development, well-being and retention of our workforce. This analyses how much value or economic benefit we have generated in relation to the resources dedicated to our workforce. Whereas in 2023 it was 1.28, this year we had a ROI of 1.44.

4.1.3. Communication tools with our team

GRI 3-3

Interactive platforms and digitalisation.

Ensuring effective communication with our staff and partners is a priority. To this end, we have different channels designed to keep our teams informed and strengthen the connection with the company, promoting a corporate culture aligned with our values.

One of the main channels is **DONTE al Día**, a monthly corporate newsletter sent automatically to the email addresses of all Group workforce. This tool complements the intranet and aims to provide the most relevant news about the organisation, promoting the connection between our brands and ensuring that the whole team is part of a shared vision. Through an attractive and visually dynamic format, it provides information on collaborations with entities, new openings, outstanding results and actions in clinics, among other key contents. DONTE al Día is designed to offer brief and easy-to-read news, reinforcing the sense of belonging and alignment with the corporate strategy.

Apart from that, **DocNews** is a monthly newsletter exclusively for Vitaldent collaborating dentists, created by the Medical Management in order to improve communication with this group. Through DocNews, doctors receive relevant company information, dental industry updates, industry news and training opportunities. This space also gives them access to courses and events with exclusive benefits, as well as success stories and updates on DONTE GROUP and Vitaldent projects, initiatives and achievements, highlighting their impact on the doctors' network.



We continue to optimise our digital tools to improve our team's experience. **Vitalnet**, our corporate intranet, has been updated with new features, such as the management of payroll, working hours and holiday requests, offering faster and more efficient access to employment information.

Whistleblowing channels and confidentiality

In addition to our general whistleblowing channel outlined in point [5.2.4. Grievance mechanisms](#), which remains a key tool for reporting irregularities, **in 2024** we launched a specific channel for reporting cases of LGTBI-phobia. This confidential and accessible channel guarantees the protection of staff identity and strictly complies with data protection regulations.



Both channels are managed with the support of an external Compliance Committee, which ensures impartiality, efficiency and confidentiality in the resolution of cases, following a clear and transparent protocol. To strengthen their knowledge and confidence, we have implemented briefings for the whole team on the functioning and scope of these channels.

These initiatives represent the company's firm commitment to transparency and access to key information within the organisation. Through these channels and platforms, we promote a two-way communication environment that helps connect our teams with the evolution and values of the company, ensuring that each team member and collaborator feels an active part of our mission and vision.



4.1.4. Health and safety in the workplace

GRI 3-3, 403-1, 403-2, 403-3, 403-4, 403-5, 403-6, 403-7, 403-8, 403-9, 403-10

Health and safety in the workplace is a fundamental pillar of DONTE GROUP's responsible management. Therefore, our strategy is based on guaranteeing a safe working environment, promoting a culture of prevention and establishing effective mechanisms to minimise risks, thus protecting our team and collaborators in all areas of operation.

For several years we have had an **Occupational Risk Prevention Policy**, which establishes a strategic framework that integrates prevention at all levels of the organisation, promoting active employee participation and ensuring a safe, inclusive and healthy work environment. In addition, we have a set of specific **protocols** and mandatory regulations designed to safeguard the safety and well-being of our employees in the event of any eventuality arising from their work, with a particular focus on the clinical environment.

At DONTE GROUP we have a **system for planning health surveillance activities** that goes far beyond simply eliminating or controlling risks to people's safety or physical health and represents a substantial improvement in working conditions. In drawing up this planning, the principles of equality and fairness have been considered, ensuring that all planned activities are applied uniformly to all workforce, without distinction, except for those that correspond to different occupational risks or to the specific conditions of each employee. Our planning system for health surveillance activities is set out below:

Protocols

- Occupational accident protocol
- Biological accident protocol in the clinic
- Protocol for verifying sterilization measures in the clinic
- Cleaning and disinfection protocol for the clinic
- Biological risk protocol in the clinic
- Contingency plan for pandemics
- Pest control, insect control, and disinfection protocol
- Protocol for access and use of radio-diagnostic facilities
- Emergency or illness response and transfer protocol
- Protocol against workplace harassment and sexual harassment
- Protocol for aggression risk in the clinic
- Consultation and participation protocol with workers
- Pregnancy-related risk protocol
- Business activity coordination protocol

In order for health surveillance to be specific and effective, the inherent risks of each job position have been considered, and the planning of health activities has been carried out after this evaluation.

1. Establishment of risks to be monitored from a health perspective (definition of job positions, risk assessment for each, identification of workers in each position).
2. Demarcation of the target population for each risk, establishing risk groups (identification by specific risks of all exposed workers and definition of criteria for each exposed population).
3. Definition of the different sets of examinations (targeted medical history, physical examinations, complementary tests) to be applied to each risk group.

Functions of surveillance and control



They will be carried out by healthcare personnel structured in Basic Health Units (UBS), each of which is composed of a specialist in Occupational Medicine and a registered nurse (DUE) in Occupational Health.

Other healthcare professionals with technical competence, training, and accredited capacity may participate. Their profiles will be those of support professionals for the occupational physicians in areas of medicine related to the risks to be monitored (ophthalmologists, otolaryngologists, allergists, etc.).

In addition to the activities carried out in coordination with other prevention areas, other services offered include:

- Specific medical examinations based on the risks inherent to each job position.
- Analysis of the results of medical examinations with epidemiological criteria.
- Training and information for workers on Occupational Medicine.
- Health promotion in the workplace.
- First aid and emergency assistance.
- Collaboration with the National Health System.
- Collaboration with health authorities to provide the occupational health information system.
- Care for workers who are particularly sensitive.



Initiatives that guarantee safety and pursue risk prevention

We are pleased to announce that during the year we took a significant step forward in our commitment to promoting health and well-being in the workplace. At DONTÉ GROUP, we have become the **first company in the oral health sector to adhere to the Luxembourg Declaration**, obtaining a diploma issued by the National Institute for Safety and Health at Work, drawn up by the European Network for Workplace Health Promotion (ENWHP). This milestone underlines our strong commitment to occupational health, equal opportunities and the overall well-being of all our staff and employees.



Measures aimed at our staff

One of our initiatives to highlight is the launch of **#DonTEcuida**, a workforce assistance programme that offers a variety of benefits and services to support our more than 3,000 employees in psychological, legal and other situations. This tool is aligned with our vision of providing a motivating, safe and sustainable working environment.

We believe that training is key to strengthening the culture of prevention, so in 2024, **training sessions** were held in specific areas such as hazardous materials handling, ergonomics and emergency response protocols. These initiatives, accompanied by regular drills in all facilities, ensured optimal preparedness for any contingency.

Our commitment extends to innovation in workplace well-being. As mentioned in point 2.3.3. Social impact partnerships, DONTÉ GROUP in collaboration with **Fundación Mapfre**, has implemented the corporate well-being platform "**Wellat**", to customise occupational health and safety plans. We also organise workshops on mindfulness, stress management, time management, etc., fostering a work environment that is not only safe, but that also promotes overall health.

In line with our preventive approach, during 2024 we launched the **Breast Cancer Prevention** course, aimed especially at our female employees. This programme included information sessions on self-examination, talks with specialists and practical guides distributed in the clinics. The initiative was well attended, with hundreds of participants, and received positive feedback both for the usefulness of the content and for its contribution to raising awareness of women's health.



Accidents at work, absenteeism and accident rates

GRI 403-9, 403-10

In 2024, we recorded a significant improvement in key health and safety indicators:

- **Absenteeism:** In 2024, absenteeism increased compared to the previous year, but this increase is in line with the national trend in Spain, so it does not reflect a specific internal problem. Moreover, considering the growth of the workforce and turnover and the Retail Health sector, the proportional impact of absenteeism is lower.

The **Occupational Risk Prevention (ORP)** department has played a key role in reducing the total number of occupational injuries from 45 in 2023 to 32 in 2024, demonstrating the effectiveness of the preventive measures implemented. It is also noteworthy that sick leave is shorter, reflecting good safety management.

Thanks to the effective management of the ORP department, a significant reduction in occupational injuries has been achieved. Despite the increase in absenteeism, its impact is minor in the overall context. Increased stability in the workforce and improved risk prevention reflect positive developments in occupational safety and well-being.

- **Accident rate:** accidents recorded remained at similar rates to last year, with the number of fatalities remaining at zero.

These results reflect the positive impact of our policies and the commitment of all collaborators to the safety culture.

Accident rate indicators ³	2024				2023			
	Incidence (per thousand)	Frequency (per million)	Severity (per thousand)	Death rate (per thousand)	Incidence (per thousand)	Frequency (per million)	Severity (per thousand)	Death rate (per thousand)
Men	15.31	6.40	0.14	0	10.94	4.52	0.12	0
Women	24.34	5.37	0.18	0	20.02	3.58	0.15	0
Total	39.65	11.77	0.32	0	30.96	8.10	0.27	0

Number of accidents	2024			2023		
	With sick leave*	Without sick leave	No. of deaths	With sick leave	Without sick leave	No. of deaths
Men	6	5	0	4	4	0
Women	27	68	0	18	66	0
Total	33	73	0	22	64	0

* The 33 leaves have been granted for the care of a family member

³The frequency rate does not take into account accidents on the way to/from work: "No. of work accidents with sick leave x 1000000/total no. of actual hours worked". The severity rate is calculated as: No. of days not worked due to accidents with sick leave x 1000/ total no. of actual hours worked. The incidence rate is calculated as No. of total accidents *1000/no. of workers.



Absenteeism Hours	2024	2023
Accident at work / occupational disease	7,420	11,186
Non-occupational illness	255,738	243,762
Pregnancy	73,596	35,976
Maternity/paternity	73,356	6,042
Total	410,110	326,136

In 2024, the number of absence hours per clinic was 1,105, compared to 817 in 2023.

Part of the increase in absence hours is due to the increase in pregnancy-related hours, which leads to an increase in maternity and paternity leave. This high figure in these indicators is mainly due to the high percentage of female employees out of the total in our company.

4.1.5. Training and talent management

GRI 404-1, 404-2

Training as a lever for growth

At DONTE GROUP, we understand that the success of our organisation depends directly on the growth and development of the people in it. Therefore, in **2024 we increased by more than 37% the number of training hours** and by **14% the number of people trained**, consolidating our commitment to continuous learning and strengthening internal talent.

This progress reflects our commitment to a personalised training model, accessible and aligned with the strategic objectives of the business, enabling our teams to acquire new skills and improve their performance in a constantly changing environment.

A strategic and personalised approach

In the training and development (T&D) area, we design specific plans for each group within DONTE GROUP, including clinic staff (consultants, directors, receptionists, assistants/hygienists and doctors) and central service teams. Each year, we conduct a detailed training needs analysis, combining three key approaches:

- **Review of corporate strategy**, ensuring that training is aligned with company objectives.
- **Individual requests from staff**, collected through surveys and ongoing feedback.
- **Results of evaluations and satisfaction questionnaires**, which allow us to continuously improve contents and methodologies.



Workforce at clinics

We have a team of multidisciplinary trainers who have previously held various positions in the clinic. They are responsible for creating, developing, and delivering each of the training solutions. Their expertise allows us to ensure that the clinic's needs are addressed in each training session and that they are specifically tailored to the needs of each profile.



Central Services

The Training and Development team is responsible for selecting the best training programs on the market, after analyzing the various training needs with the heads of each department. In this way, we achieve the best implementation and resolution of strategic projects.

Our training team is made up of professionals with experience in the roles they train, ensuring rapid applicability of the knowledge acquired. For Central Services teams, we actively search for specialised programmes in the market, ensuring that content is aligned with our corporate strategy and industry trends.

Training methodologies

At DONTE GROUP we use a combination of methodologies to ensure effective learning adapted to the needs of our teams:

- **Face-to-face training**, used in sessions that require direct practice, impact dynamics and interpersonal skills development.
- **Blended training**, combining face-to-face or virtual sessions with online modules hosted on our LMS platform, facilitating access to training in a company with a wide geographical dispersion.
- **Online training**, through our **CesVitaldent Online** platform, available for new employees and to strengthen the skills of current employees.

Training programmes

Throughout 2024 we implemented a number of key talent development initiatives within the organisation:

- **Onboarding**: Programme aimed at new employees and promoted staff within the clinic. It is taught in a modular way and includes clinical knowledge, patient care and operational management, combining face-to-face sessions at our Alcobendas facilities with online modules.
- **Reinforcement training (Reskilling & Upskilling)**: Aimed at teams with at least two months' experience, focused on correcting detected errors, reinforcing knowledge and improving patient care skills. It is taught through virtual classrooms and face-to-face workshops in areas with a high concentration of clinics, optimising logistics and reducing travel.
- **Specialisation training**: Advanced programmes for staff with more than six months in post, designed to encourage career development and internal promotion. These include courses in people management, languages, new technological tools and clinical certifications in innovative products or techniques.
- **Sustainability**: In order to strengthen environmental awareness, we have reinforced the circular economy and energy efficiency modules, integrating practical activities such as the ecological footprint test so that staff understand the environmental impact of their activities and adopt more sustainable practices in their day-to-day work.
- **Digitalisation and cybersecurity**: In a context of digital transformation, we have prioritised training in technological tools, data management and cybersecurity. Online workshops and face-to-face sessions have been held to boost awareness of corporate information protection and digital security.



- **Leadership and Management:** We have designed specific programmes for middle and senior management, focusing on inclusive leadership and strategic decision-making, with a special emphasis on managing diverse teams. These sessions aim to promote a leadership model based on collaboration, innovation and the development of internal talent.

ESG training and new reporting tool

As part of our sustainability strategy, in 2024 we implemented the ESG reporting tool, which required specific training to facilitate its use and adaptation by our workforce.

Through online sessions aimed at **regular users and managers**, we have worked on **optimising quantitative and qualitative data collection processes** related to **ESG**, ensuring a more **structured and efficient approach** to sustainability management in the Company.

While we have made great strides in our training strategy, we recognise that there is still some way to go. Our aim is to continue to develop our training plans, ensuring that each member of our DONTÉ GROUP team has the necessary tools for professional growth and to strengthen our position as a benchmark in the dental sector.

Training in figures

In 2024, we imparted a total of **56,165 training hours**, compared to 35,650 hours given in 2023. This represents an average of **17.97 hours per person** in 2024, compared to 11.57 hours per person in 2023. This increase represents an **increase of 57.5% in the total number of hours and 51.68% in the hours taught per employee**.

In addition, **46.16% of the workforce** participated in at least one training activity. These data, which are detailed in the tables included in this report, reflect significant progress compared to 2023 in our ambition to deliver high quality and equitable training.

Average hours of training by gender and category	2024		2023	
	Men	Women	Men	Women
Middle management	2,650.12	6,780.22	1,638.41	6,051.52
Technicians	2,658.88	11,489.68	2,089.74	9,598.27
Operational positions	2,780.90	29,805.20	1,732.34	14,539.63
Total	8,089.90	48,075.1	5,460.89	30,189.42

Average hours of training by gender and age	2024		2023	
	Men	Women	Men	Women
Under 20 years of age	0	252.81	0	213.33
Between 20 and 30 years of age	2,691.36	19,098.53	1,930.10	9,818.84
Between 31 and 40 years of age	2,560.57	16,194.75	1,396.06	10,974.00
Between 41 and 50 years of age	1,997.90	9,540.08	1,705.17	6,469.46
Over 50 years of age	840.06	2,988.94	429.56	2,713.75
Total	8,089.90	48,075.10	5,460.89	30,189.38



In 2024, we implemented new organisation-wide training programmes to ensure compliance with regulatory protocols. This initiative has led to a significant increase in the volume of training hours compared to 2023. These training programmes have been mandatory for both the active team and new employees, ensuring they are continuously up-to-date in the applicable standards and regulations.

In addition, there was higher training investment due to the implementation of new IT developments in various corporate applications. This technological evolution has required an additional training effort, which has considerably increased the hours of training provided compared to the previous year.



4.1.6. Committed to diversity, equity and inclusion

GRI 3-3, 407-1, 408-1, 409-1, 202-2, 405-1

At DONTE GROUP, diversity not only enriches our organisation, but also reflects the values we promote: equality, respect and fairness. We consider the inclusion of all people in a safe and diverse environment to be an essential pillar of our sustainability and human development strategy.

Recognising that diversity and equal opportunities are key aspects for our organisation, we strengthened our commitment in 2024 with the creation of the **Diversity Committee** and the updating of fundamental tools such as the **Protocol Against LGTBI+ Harassment and Discrimination**, aligned with Law 4/2023 on the comprehensive guarantee of sexual freedom. This protocol seeks not only to react to harassment or discrimination, but also to prevent and raise awareness, guaranteeing a safe, inclusive and respectful working environment for everyone at DONTE GROUP.

Since the implementation of our **Equal Opportunities Policy** in 2022, we have established a solid foundation to foster an inclusive, respectful and equitable environment. In 2023, we went a step further with the creation of the Equality Committee, a permanent body in charge of overseeing the implementation of the **Equality Plan**, defining concrete objectives and assessing compliance. This committee, comprised of five members, four of whom are women, reinforces our commitment to balanced representation in decision-making.

In addition, the **Equality Committee** has implemented an accessible and secure communication system that allows employees to confidentially and anonymously express their concerns or complaints regarding equality through a dedicated mailbox. This tool promotes accessibility, transparency and trust, ensuring that all voices are heard.

Our commitment extends to training and awareness-raising, which are essential to promote equal practices. In 2022, we launched an equality training programme that addresses key topics such as gender roles and stereotypes, inclusive language, work-life balance and the pay gap. These initiatives have been crucial in promoting a culture of respect and equality at all levels of our organisation.

In line with our commitment to inclusion, we have updated the **Protocol Against LGTBIQ+ Harassment and Discrimination**, reinforcing the measures for prevention, detection and action against any form of workplace, sexual or gender-based harassment. This protocol guarantees the rights of victims, establishes clear actions for prevention and promotes an organisational culture based on respect and equality. In 2024, our commitment went a step further by creating the **Diversity Committee**, an initiative that consolidates our efforts to build a truly inclusive and safe environment. This committee is structured around three key pillars: **women, people with disabilities** and the **LGTBIQ+ group**, reflecting our desire to integrate diversity in all its dimensions.

The **Diversity Committee** was created with the mission of ensuring that every person who is part of our organisation, or who interacts with it, finds a space of respect, equity and support. Each of its three branches focuses on addressing the specific needs of the groups represented, promoting initiatives and programmes that strengthen our culture of inclusion.



Pillars of the Diversity Committee: our initiatives

1. Women's empowerment and development

At DONTE GROUP, we are committed to promoting gender equality, improving female representation at all organisational levels and ensuring that women have access to development and leadership opportunities. During 2024, we implemented a number of initiatives to strengthen this commitment:

- Testimonial talks on **International Women's Day**: On 8 March, we organised a conference focused on how to create an environment where female talent can express itself to its full potential. During this session, the MOMA Barometer Test was conducted live by Noemí Boza, communicator and specialist in leadership and diversity.
- Session on "**The Power of Diversity and the Evolution of Women in History**": Given by Lorena Abellán, vice-president of the *Asociación MUM* (association of women united against abuse), this talk dealt with the historical evolution of women and the importance of diversity in organisations.
- Collaboration with the **Asociación Española Contra el Cáncer** (AECC - Spanish Association against Cancer): During breast cancer awareness month, we participated in training and information sessions with the AECC, carrying out activities and training focused on early detection and awareness of this disease.

Through these initiatives, our company reaffirms its commitment to gender equality and women's empowerment, promoting an inclusive environment where female talent can fully develop.

Realización del test BARÓMETRO MOMA en directo

y conferencia "Alfas y Omegas, el poder de lo femenino en las organizaciones"

BARÓMETRO
MOMA

MOMA Es el punto de equilibrio donde lo femenino y lo masculino conviven y se complementan mostrando su máxima aportación de valor.



Noemí Boza
Experta en Diversidad
e Inclusión, socia de
+Diversity y Más Cuota





2. People with disabilities: commitment to inclusion and accessibility

We are particularly aware of the need to care for and empower people with disabilities, a historically neglected group. We recognise that their inclusion not only broadens our positive social impact, but also enriches our organisation with new perspectives and talents.

We have therefore implemented a number of concrete measures to ensure an accessible and inclusive environment:

Accessibility in our facilities

We have adopted internal policies aimed at removing architectural and access barriers in our clinics, ensuring that they are fully accessible environments for people with reduced mobility or specific needs.

Workplace Inclusion

Strengthening our **workplace inclusion policies**, we have expanded our partnerships with organisations specialising in the integration of people with disabilities:

- We have integrated the employment website of Grupo Social ONCE, **PORTALENTO** as our platform for the publication of all job offers, thus promoting greater employment opportunities for people with disabilities.
- Our relationship with the **Fundación Prodis** has been key to promoting the workplace integration of **2 people with intellectual disabilities**. As a result of this commitment, we have hired a new employee after completing their internship in 2023. In addition, we continue to collaborate with **internship programmes**, ensuring training and career development opportunities.
- We are proud to sponsor the **Piso Prodis**, a project that promotes the autonomy of young people with intellectual disabilities. We also encourage the active participation of our head office staff in volunteering activities, strengthening our commitment to a more inclusive society.

Awareness Raising and Training Initiatives

In the context of the **International Day of Persons with Disabilities**, we highlight our actions aimed at a more inclusive dentistry, such as:

- **Training in clinics:** More than 80 clinics have received specific training, with the support of Prodis, to ensure care adapted to the needs of patients with intellectual disabilities. This allows us to offer a personalised service that prioritises respect and empathy.
- **Masterclass and mentoring:** As part of our collaboration with Prodis, we have held masterclasses and mentoring sessions aimed at the beneficiaries of its workplace inclusion programmes, reinforcing their preparation for the labour market.
- **Inclusive care:** In collaboration with Prodis, we have developed inclusive care protocols that reinforce our commitment to equal and professional treatment for all patients.
- **Participation at DONTE GROUP convention:** During our last corporate convention, we promoted inclusion through a charity market run by Prodis, raising awareness and direct support for the cause.





Digital Accessibility

Our drive for inclusion also extends to our digital platforms. We are working to make our websites accessible to people with visual, hearing or cognitive disabilities, allowing a smooth and autonomous experience in browsing and accessing information about our services.

Ángela Picazo, Operations Representative of Vitaldent and Member of the Diversity Committee of DONTE GROUP, pointed out:

"Accessibility is not only physical, but also cultural and professional. Besides an ethical duty, integrating inclusion into CSR policies is a commitment to accessible and diverse environments that not only contribute to social well-being, but also to competitiveness and innovation capacity."

Each of these initiatives reaffirms our mission to build a fairer and more caring society, where no one is excluded. At DONTE GROUP, we remain committed to inclusion and diversity, taking concrete actions that positively impact the lives of individuals and the communities in which we operate.



3. LGTBI+ community

At DONTE GROUP we continue to make progress in building a safe and respectful environment for the LGTBIQ+ community. During 2024, we carried out various awareness-raising and training initiatives, especially during **Diversity Month**, highlighting the following actions:

- **Visibility and awareness in our clinics and social networks:**
In all our clinics, learning pills were projected on screens on façades and in waiting rooms with key information about the history, rights and realities of the LGTBIQ+ community. This content was also disseminated on our social media, amplifying the message of inclusion.
- **Internal testimonies - making personal experiences visible:**
In order to foster empathy and diversity within the organisation, we have shared testimonials from our staff members belonging to the LGTBI+ community, who have recounted their personal experiences in the workplace and social settings.
- **LGTBIQ+ best practice awards:** We are proud to have been recognised by REDI with the LGTBIQ+ Best Practice Award, a recognition that validates our commitment to and creation of safe, equitable and discrimination-free working environments.
- **LGTBIQ+ diversity training for our management team:**
As part of our commitment to inclusive leadership, DONTE GROUP management team has received specialised training in LGTBIQ+ diversity, given by REDI. This programme has provided key tools to strengthen the culture of respect and inclusion in the organisation.



- **Learning pills:**

Educational content was developed that addressed essential topics on sexual diversity and LGTBIQ+ rights. These information capsules were shared on screens in our clinics and on social media, ensuring that both staff and patients received a clear message of respect and diversity. In addition, throughout Pride Month, we implemented inclusive messaging on our corporate screens to reinforce our commitment to the LGTBIQ+ community.



- **Rainbow Merchandising:**

As part of the celebration and visibility of **Pride Month**, we distributed rainbow-coloured fans to all our patients, reaffirming our support for the LGTBI+ community and fostering an environment of diversity and acceptance throughout our clinics. In addition, we decorated the façades of several of our clinics with stickers in the colours of the rainbow, as a symbol of support for LGTBIQ+ pride.

All these initiatives have been recognised by the **Fundación Diversidad**, which recognises DONTE GROUP's commitment to society, a value that guides us in our aim to make oral health accessible to all, while promoting a culture of respect and diversity.

Diversity in numbers

People with disabilities in the workforce

By the end of 2024, we had 6 people with disabilities in our workforce, compared to three in 2023. In addition to increasing this figure in 2024, there has been gender equity. This effort is part of our vision to foster an inclusive work environment that promotes fairness and respect for differences.

We have increased the percentage of people with disabilities to 2.32%, continuing with DONTE GROUP's social commitment.

People with disabilities in head offices

	2024	2023
Men	3	0
Women	3	3
Total	6	3

In our clinics, we have a total of 18 people with disabilities. Thanks to our agreement with Inserta, we are actively promoting the inclusion of these people.



Distribution by professional category and gender:

Average number of employees by professional category and gender	2024				2023			
	Women		Men		Women		Men	
	Workforce	%	Workforce	%	Workforce	%	Workforce	%
Management Team	1	0.03	6	1.4	1	0.04	6	1.42
Middle management	320	12.1	142	33.4	298	12.21	141	33.85
Technicians	585	22.13	148	34.8	548	22.42	156	37.48
Operational positions	1,737	65.7	129	29.4	1,596	65.33	113	27.25
Total	2,643	100	425	100	2,443	100	416	100

4.1.7. Our team's characteristics

GRI 2-7, 405-1. 401-1

Our commitment to excellence is reflected in the diverse and specialised talent of our workforce, which evolves each year to meet the needs of an ever-changing industry.

At 31 December 2024, DONTE GROUP had a workforce of 3,199 professionals who contribute to our activity in the clinics. These figures reflect the evolution of our workforce from the 3,079 people registered in 2023.

Distribution by age:

No. of final employees by age	2024	2023	Variation
Under 20 years of age	4	3	33%
Between 20 and 30 years of age	604	576	4.9%
Between 31 and 40 years of age	1,081	1,081	0%
Between 41 and 50 years of age	1,090	1,084	0.5%
Over 50 years of age	420	335	25.3%
Total	3,199	3,079	3.9%

As shown in the table, at DONTE GROUP we have significantly increased hiring in traditionally more vulnerable age groups in the labour market: under 20 and over 50 years of age. These two age groups have seen the largest increases in our workforce, with 33% and 25.3% respectively. This effort reflects our strong commitment against age discrimination, a challenge that particularly affects these groups.



According to a [HelpAge España report](#), the number of unemployed people over 50 in Spain has doubled in the last 10 years, reflecting the growing difficulty this group faces in entering the labour market.

In addition, according to data from the [Spanish Statistical Office \(INE\)](#), in the first quarter of 2024, the youth unemployment rate stood at 27.7% in the same period.

These data underline the importance of implementing inclusive labour policies and practices that promote equal opportunities and combat age discrimination in the workplace.

Distribution by age and gender:

Average no. of employees by age and gender	2024			2023		
	Men	Women	Total	Men	Women	Total
Under 20 years of age	0	2	2	0	0.18	0.18
Between 20 and 30 years of age	75	537	612	53.27	362.70	415.97
Between 31 and 40 years of age	140	886	1,026	139.18	855.93	995.11
Between 41 and 50 years of age	150	886	1,036	165.92	905.15	1,071.06
Over 50 years of age	60	332	392	57.94	318.76	376.69
Total	425	2,643	3,068	416.30	318.76	2,859.02

Below is a breakdown of the workforce by position and market, with a description of each professional group included in this report:

- **Management team:** It is made up of the main people responsible for the global strategy of DONTE GROUP. This group defines the Company's general guidelines, oversees the execution of high-level policies and ensures that the corporate objectives set are met.
- **Middle management:** Middle managers play a key role in coordinating teams and projects within different areas of the organisation. They act as a link between the management team and the operational levels, implementing strategies and ensuring that procedures are followed correctly, as well as maintaining the quality of results.
- **Technical staff:** It includes specialists with advanced knowledge in specific technical areas. Their main mission is to apply methodologies and procedures to implement processes accurately and efficiently, meeting the company's required quality standards.



- **Operational positions:** Staff in these positions are directly involved in day-to-day activities, from patient care to resource management in the clinics. Their practical and executive work ensures that operations run smoothly and meet DONTE GROUP's high quality standards.

Distribution by professional category and gender:

No. of final persons by professional category and gender	2024			2023		
	Men	Women	Total	Men	Women	Total
Management Team	6	1	7	6	1	7
Middle management	142	338	400	140	291	331
Technicians	154	610	726	150	590	740
Operational positions	122	1,826	1,803	126	1,775	1,901
Total	424	2,775	3,199	422	2,657	3,079

Distribution of workforce by type of contract, gender, age and professional classification:

The creation of stable and valuable jobs is one of DONTE GROUP's material topics, which is why we strive to guarantee quality and long-lasting employment for our team . Currently, 83% of our workforce has open-ended contracts, an increase over last year (78%).

No. of final persons by gender and type of contract	2024				2023			
	Open-ended		Temporary		Open-ended		Temporary	
	Workforce	%	Workforce	%	Workforce	%	Workforce	%
Men	349	13.1	75	13.8	335	13.9	87	12.9
Women	2,308	86.9	467	86.2	2,067	86.1	590	87.1
Total	2,657	100	542	100	2,402	100	677	100

No. of final persons by age and type of contract	2024				2023			
	Open-ended		Temporary		Open-ended		Temporary	
	Workforce	%	Workforce	%	Workforce	%	Workforce	%
Under 20 years of age	0	0	4	0.7	0	0	3	0.4
Between 20 and 30 years of age	400	15	204	37.6	301	12.5	275	40.6
Between 31 and 40 years of age	888	33.4	193	35.6	841	35.0	240	35.5
Between 41 and 50 years of age	997	37.5	93	17.1	956	39.8	128	19.9
Over 50 years of age	372	14	48	8.8	304	12.7	31	4.6
Total	2,657	100	542	100	2,402	100	677	100



No. of final persons by professional category and type of contract	2024				2023			
	Open-ended		Temporary		Open-ended		Temporary	
	Workforce	%	Workforce	%	Workforce	%	Workforce	%
Management Team	7	0.3	0	0	7	0.3	0	0
Middle management	439	16.5	41	7.5	391	16.2	40	6
Technicians	645	24.2	119	22	578	24	162	25.3
Operational positions	1,566	58.9	382	70.5	1,426	59.5	475	68.7
Total	2,657	100	542	100	2,402	100	677	100

Distribution of the workforce by type of working day, gender, age and professional category:

No. of final employees	Type of working day - Contract broken down by age					
	2024			2023		
	Part Time	Full Time	Total	Part Time	Full Time	Total
<20 years	3	1	4	2	1	3
20-30 years	230	374	604	208	368	576
31-40 years	432	649	1081	416	665	1081
41-50 years	436	654	1090	416	668	1084
>50 years	118	301	420	100	235	335
Total	1,219	1,980	3,199	1,142	1,937	3,079
%	38.1	61.9	100	37.1	62.9	100

No. of final employees	Type of working day - Contract broken down by gender					
	2024			2023		
	Part Time	Full Time	Total	Part Time	Full Time	Total
Men	90	334	424	80	342	442
Women	1,129	1,646	2,775	1,062	1,595	2,657
Total	1,219	2,775	3,199	165	575	2,776
%	38.1	61.9	100	37.1	62.9	100



No. of final employees	Type of working day - Contract broken down by professional category					
	2024			2023		
	Part Time	Full Time	Total	Part Time	Full Time	Total
Management Team	0	7	7	0	7	7
Middle management	54	426	480	33	398	431
Technicians	174	590	664	165	575	740
Operational positions	991	957	1,948	944	1,142	1901
Total	1,219	1,980	3,199	1,142	1,937	3,079
%	38.1	61.9	100	37.1	62.9	100

Leavers

At the end of 2024, GRUPO DONTÉ's workforce was made up of 3,199 people, 86.75% of whom were women and 13.25% were men, increasing the number of women in the company for another year.

During this period, there were 288 **redundancies** for various reasons, compared to 481 in 2023. This reduction shows that the company, despite having made workforce adjustments in previous years, was firmly committed to maintaining employment during the year.

Distribution by age

No. of redundancies by age	2024	2023
Under 20 years of age	0	0
Between 20 and 30 years of age	52	89
Between 31 and 40 years of age	103	191
Between 41 and 50 years of age	100	158
Over 50 years of age	33	43
Total	288	481

In terms of age breakdown, 18% of the workforce is in the 20-30 age group, a segment that represents 21% of the workforce. A ratio consistent with the distribution of the workforce in the country where the Group's corporate services are located is maintained. A total of 35.8% of the redundancies were in the 30-40 age group (representing 33.4% of our workforce), 34.7% in the 40-50 age group (representing 33.7% of our workforce) and the remaining 11.5% were in the 50+ age group (representing 11.4% of our workforce).



Distribution by gender and professional category

No. of redundancies by professional category and gender	2024			2023		
	Men	Women	Total	Men	Women	Total
Management Team	1	0	1	2	0	2
Middle management	22	34	56	29	50	79
Technicians	21	55	76	43	98	141
Operational positions	8	147	155	20	239	259
Total	52	263	288	94	387	481

As for the breakdown by professional category, 0.34% of the redundancies were concentrated in managerial positions. Furthermore, 19.44% of the redundancies were in middle management, 26.38% in technical positions and the remaining 53.82% in operational positions.

New employees

No. of new employees by age and gender	2024			2023		
	Men	Women	Total	Men	Women	Total
Under 20 years of age	1	6	7	0	8	8
Between 20 and 30 years of age	64	432	496	68	452	520
Between 31 and 40 years of age	63	399	462	76	442	518
Between 41 and 50 years of age	45	257	302	55	294	349
Over 50 years of age	26	96	122	21	86	107
Total	199	1,190	1,389	220	1,282	1,502

During 2024, 1,606 people joined the workforce, 104 more than in 2023. Of these new hires, 85% are women. In addition, the hiring of people under 30 years of age increased by 33% compared to last year, reflecting our commitment to young talent.



New hiring rate (%)	2024		2023	
	Men	Women	Men	Women
Under 20 years of age	0%	0%	0%	1%
Between 20 and 30 years of age	4%	29%	5%	29%
Between 31 and 40 years of age	5%	30%	5%	30%
Between 41 and 50 years of age	4%	19%	4%	19%
Over 50 years of age	2%	6%	1%	6%

The new hires rate has not undergone major variations, with the female segment being the most recruited for the different age ranges.

Departure interviews

At DONTE GROUP, we have integrated departure interviews as a strategic tool to learn from the experiences of those whose stage in their career with us comes to an end. This approach allows us to identify areas for improvement, better understand the motivations behind decisions to make a change and optimise our well-being policies. With this practice, we reaffirm our commitment to people management focused on care and continuous learning, fostering stronger human relationships and promoting a constantly evolving work environment.

4.1.8. Remuneration

GRI 3-3, 407-1, 408-1, 409-1, 405-2

At DONTE GROUP, we see remuneration as a key factor in guaranteeing fairness and fostering a fair and competitive working environment. Although we do not currently have a formal remuneration policy, our practices are aligned with the principles outlined in our Human Rights Policy, which sets out a commitment to fair and equitable remuneration and equal pay for men and women for work of equal value. This approach is based on objective job evaluations, ensuring that the responsibilities and requirements of each job are fairly recognised.

In our clinics, remuneration respects the minimums established in the **collective bargaining agreements** and in current labour regulations, as established by the ILO. We carry out pay reviews in accordance with the professional categories defined in the collective bargaining agreements. In addition, our salaries exceed the minimums set, taking into account the profile, **experience and skills** of each employee.

At our head office, pay conditions are adapted to the specific regulations of the office and workspace agreement. This framework ensures that staff are remunerated in accordance with their profile and responsibilities, while complying with applicable labour regulations.

Pay gap

In line with our commitment to equal pay between men and women, we carry out an annual analysis of the gender pay gap in order to identify possible wage differences and establish measures to promote equity in the company.



To calculate the gender gap, the calculation method was updated during the year, taking as a reference the average gross salaries of men and women. Both 2024 and 2023 data are updated with this new calculation method to make them comparable.

To do this we take the difference between the **average gross salary of men and women**, divide that figure by the average gross salary of men and multiply the result by 100, thus obtaining the pay gap percentage.

The 2024 pay gap has been calculated for the different DONTE GROUP facilities: head office, clinics and medical management team. Regardless of this distinction, the 2024 pay gap for each type of facility remains the same as in 2023.

Benefits and flexible remuneration

In addition, we strive to offer benefits beyond simply financial remuneration, supporting the well-being of our team and increasing their job satisfaction. As part of this strategy, we have optimised our social benefits system through the PLUXEE platform, implementing flexible remuneration solutions that allow our teams to enjoy benefits tailored to their needs.

- **Meal card:** currently benefiting 166 employees at our head office. In 2024, we significantly improved this programme. In June, we replaced the physical paper chequebooks with digital cards, offering greater convenience and accessibility. In addition, in December 2024, we increased the value of the meal card from €5 per meal/day to €7.5, reaffirming our commitment to the well-being of our team.
- **Childcare vouchers:** It is currently used by 10 employees at the head office. This programme facilitates access to childcare, contributing to the work-life balance of our teams.

With this model, we strengthen equal opportunities and regulatory compliance, while creating a working environment that recognises the value of people and rewards their work fairly. At the same time, we provide them with tools that enable them to balance their personal and professional responsibilities, thus fostering their motivation, commitment and overall well-being.

In 2024 DONTE GROUP's average annual compensation was €23,185.45 among the 5 age groups into which we divide our workforce. All average remuneration calculations were based on the data of all employees on the company's payroll at year-end, at 31 December 2024.

As can be seen, the company's average annual remuneration has increased in most age brackets, and has decreased in the older segment (over 50 years), due to the fact that the wage bill has been reduced as older staff retire.



Average annual remuneration by age (including the entire DONTE GROUP company):

Average annual remuneration by age (€)	2024	2023
Under 20 years of age	€20,115.19	€17,667.31
Between 20 and 30 years of age	€19,427.12	€18,678.85
Between 31 and 40 years of age	€22,788.34	€21,451.79
Between 41 and 50 years of age	€24,367.40	€23,554.25
Over 50 years of age	€26,615.05	€28,235.97

Annual remuneration by gender and professional category

A. At head offices:

Average annual remuneration by gender and professional category	2024			2023		
	Men	Women	Pay gap ⁴	Men	Women	Pay gap
Management team	€156,166	€155,000	1%	€133,000	€102,000	23%
Middle management	€70,757	€52,840	25%	€61,208	€44,488	27%
Technicians	€31,310	€29,563	6%	€34,794	€30,147	13%
Operational positions	€20,363	€18,749	8%	€17,477	€18,775	-7%

B. In clinics

Average annual remuneration by professional category and gender (€)	2024			2023		
	Men	Women	Pay gap	Men	Women	Pay gap
Middle management	€28,752	€27,225	5%	€27,877	€27,203	2%
Technicians	€28,310	€25,654	9%	€26,649	€23,916	10%
Operational positions	€19,284	€18,943	2%	€18,646	€18,018	3%

⁴ All 2024 and 2023 pay gap data are aligned and comparable (same perimeter and calculation). Pay gap calculation: $((\text{Average remuneration of men} - \text{Average remuneration of women}) / \text{Average remuneration of men}) * 100$



Regarding internal promotions, in 2024, there were a total of 158 internal promotions, of which 124 were women and 34 men; while in 2023, 108 women and 20 men were promoted internally.



4.2. Our patients

4.2.1. We ensure the health and safety of our patients

GRI 3-3, 416-1

At DONTE GROUP, patient care is our priority. Our goal is to improve your quality of life through the use of innovative treatments, supported by state-of-the-art digital technology in diagnostic tools and the best materials available, as well as offering planning and financing options for your treatments.

The health of our patients is paramount in all our procedures. That is why we guarantee that all treatments and materials used meet the highest quality standards, ensuring that our patients receive the best possible care, always looking after their health and safety.

All this is carried out under strict guidelines which we follow rigorously.

Guidelines

- **Availability:** At DONTE GROUP, we are unwavering in what we do. We work every day to take care of each person according to their needs, when they need it. And we do it in the best possible way, in many different places, in various forms, paying attention to every detail
- **Innovation** in dental techniques supervised by our Medical Directorate, with effective integration of the most advanced technology
- **Transparency** in treatment information.
- **Quality in our materials**, top quality and always from leading brands in the sector, but also quality in our treatments, which are personalized and supervised by our Quality Center
- **Payment methods**, assisting in financing treatments, to fulfill our commitment to democratize dentistry
- **Experience in patient service.** We have a detailed Commercial Protocol that meticulously covers the entire "Customer Journey."

In addition, we guarantee the quality of all materials used in dental treatments in our clinics by working with the leading companies in the industry (such as Nobel Biocare, Straumann, Ormco, Ivoclar, 3M, Vocco, Normon, Align Technology, among others). In addition, we require our suppliers to comply with EU regulations and that all materials are identified with the EAN128 barcode.

4.2.2. Medical Management

GRI 3-3, 416-1

Medical management plays a key role in ensuring excellent treatment and patient safety. This team, made up of 9 dentists and a doctor, is dedicated to continuously improving the quality of care through research, training and specialisation of our collaborating professionals. In addition, it oversees compliance with the highest standards in all our centres.

From medical management's perspective, the biggest milestone of 2024 was to have **100% CT and 60% of our centres equipped with an intraoral scanner (IOS)**, which has allowed us to take better care of our patients: reducing working times, clinic visits and, in short, increasing their comfort; improving accuracy in diagnosis and treatment, i.e., providing excellent medical care; and finally, and very importantly, reducing the carbon footprint by largely eliminating in these clinics the use of analogue silicone impressions and their shipment to the various laboratories; this, together with the reduction of patient journeys to the clinic (by reducing the number of visits), has a significant positive environmental impact. With this measure, the digitalisation of clinics contributes to caring for the planet.



Medical Commission of Vitaldent

It is composed of 9 doctors from the DONTÉ GROUP network. They meet biannually and have the following functions:

- 1 **Execution and prioritization:**
Articulate and implement the vision of the agenda proposed by the Medical Advisory Board, establishing the medical priorities.
- 2 **Promotion of Research:**
Promote research and continuing education, as well as the participation of collaborating doctors in the network in scientific publications.
- 3 **Design of Protocols and Definition of KPIs:**
Design medical protocols and KPIs to measure the quality of our healthcare services, track the excellence of treatments, and apply safety measures.
- 4 **Definition of Treatment Portfolio:**
Guide and set the treatment portfolio, as well as collaborate and guide in the acquisition of materials and equipment for treatments and infrastructures.
- 5 **Reference Figures:**
Be leaders in the specialty within the Vitaldent network, as well as contact dentists within this network.
- 6 **Regulatory Compliance:**
Ensure regulatory compliance in accordance with local and national regulations.



Advisory Medical Council of Vitaldent

A non-executive consultative body specific to MAEX, composed of 3 reference doctors external to MAEX and the brand, who meet quarterly. Its functions are:

- 1 **Healthcare Strategy:**
Advise on the new incorporations into the MAEX and Vitaldent clinics, prioritizing clinical needs, analysis, and the future of the sector in its various specialties
- 2 **Quality:**
Promote the continuous training of professionals within the MAEX and Vitaldent group to maintain high standards of healthcare quality, establishing minimum desirable criteria for professionals working under the brand.
- 3 **Brand Positioning:**
Serve as a council to position the brand's perception as a reference in the sector.
- 4 **Knowledge and Teaching References in the Sector:**
Help establish the necessary tools to make the clinics sector leaders (mentoring, courses, workshops, conferences, pilots, clinical trials, etc.), along with internal and external teaching responsibilities.
- 5 **Promotion of Innovation:**
Proposal and analysis of pilots with the latest healthcare innovations in the sector.

Medical Management is headed by the Medical Director and supervised by four speciality coordinators: Orthodontics, Implantology and Oral Surgery, Aesthetics, Periodontics, Endodontics and Prosthodontics. This team works together with the Quality Centre team, made up of 5 female dentists, which ensures that our treatments are carried out under the strictest quality and safety protocols. The Quality Centre, created in 2016, plays a crucial role in the control and monitoring of healthcare quality by measuring KPIs and implementing continuous improvement programmes, such as the “pain points” programme, which identifies and corrects possible areas for improvement.

The Quality Centre has a quality scorecard comprising 11 indicators that measure key aspects of treatment, such as orthodontic acceptance and placement time, implant progress and treatment success rates. These indicators allow us to ensure rigorous control over the quality of care throughout our network of clinics.

Orthodontics:

Indicators	2024	2023
Average no. of days of acceptance and placement (invisible orthodontics)	54.4	74
Average number of days of acceptance and placement (metal or conventional braces)	33.5	58.1
No. of accepted quotes	16,736	16,434
No. of active accepted quotes	11,712	11,208
No. of active accepted quotes > 36 MM	2,305	2,319
% of active accepted quotes > 36 MM	2.7%	7.3%



Implants:

Indicators	2024	2023
Evolution of number of implants produced over implants sold	98.80%	101.90%
No. of failed and repeat implants	2260	2548
% of failed and repeat implants	2.5%	2.4%
No. of failed and repeat crowns	4.431	4.749
% of failed and repeat crowns	2.8	2.7

The actions implemented have had a positive impact on reducing the average number of days between quote acceptance and treatment placement. While invisible orthodontics are still working towards the 30-day target, metal braces are already close to this goal.

The number of accepted quotes remains in line with the evolution of the business, while the reduction in the percentage of active quotes of less than 36 months reflects the success of measures to reduce long-term treatment.

The evolution of implants produced vs. sold remained stable compared to the previous year. As for failed and repeat implants and crowns, their slight increase is due to an awareness campaign in the clinic to improve reporting, remaining within the margins accepted by the scientific community and the company's objectives.

In this way, we continue to make progress in improving our services, using the most advanced technology and a quality approach focused on our patients, always looking after their health, safety and well-being.

4.2.3. Privacy and digital security

GRI 3-3, 416-1, 418-1

Data privacy

At DONTE GROUP, personal data protection and technological innovation are fundamental pillars of our relationship with patients. Through a comprehensive strategy, we combine a strict **Data Privacy Policy**, advanced digital expertise and robust cybersecurity measures, ensuring a secure, transparent and efficient environment.

Our **Data Privacy Policy**, updated in 2023, ensures compliance with the most stringent European regulations, including the General Data Protection Regulation (GDPR). In line with this commitment, over the past year we have managed 161 personal data related complaints, of which only 2 were referred to the Spanish Data Protection Agency (AEPD). Apart from that, one of our centres suffered a security incident involving ransomware, which was proactively notified by the Company to the AEPD, as well as to the affected data subjects. Thanks to the preventive and corrective measures implemented by the Company, no sanctions were imposed.

No. of substantiated complaints regarding breaches of patient privacy	2024 (no.)
Complaints received by third parties and corroborated by the organisation	161
Complaints from regulatory authorities (out of total complaints received)	2
Identified cases of breaches, theft or loss of patient data	1



In 2024, there was a **reduction in the number of patient complaints to Regulatory Authorities**, and this despite considering a larger reporting perimeter compared to the previous year. Furthermore, DONTE GROUP continues to strengthen its commitment to data privacy, providing patients with clear and accessible mechanisms to exercise their rights, including access, rectification or deletion of their information, thus ensuring an ethical and respectful management of their privacy.

Cybersecurity

In order to offer our patients efficient, personalised and accessible care, consolidating technological tools such as the **Vitaldent App** and incorporating features on our corporate website have transformed the experience of our users.

The Vitaldent App allows patients to manage appointments, consult their clinical history and resolve queries easily from any device, while the website and other digital channels, such as email, social media, mobile messaging (WhatsApp) and the Contact Centre, offer a comprehensive multichannel experience. This wide range of media ensures that patients can interact with our clinics in a convenient way tailored to their needs.



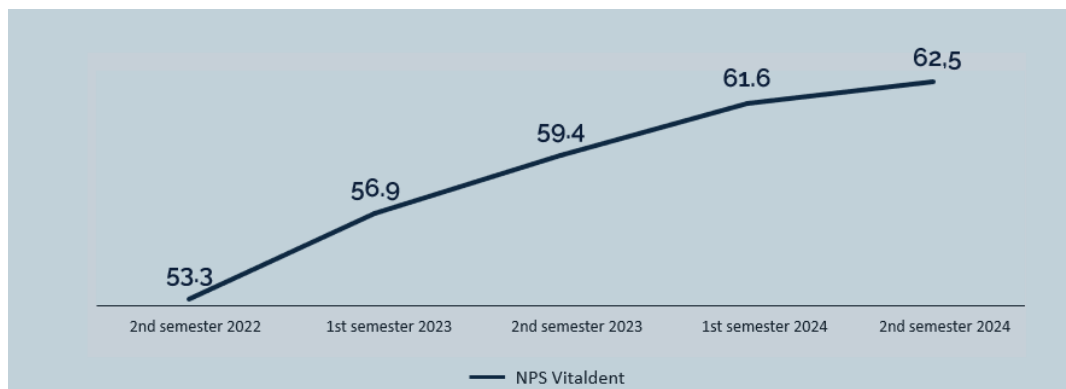
In addition, we have reviewed and improved the approval processes for suppliers with access to our information systems, ensuring compliance with international data protection standards and security policies, highlighting that our Data Processing Centres have **ISO 27001** and higher certifications, which evidences our commitment to the highest information security management standards.

4.2.4. Our patient satisfaction

GRI 403-1, 403-2, 403-9, 403-10

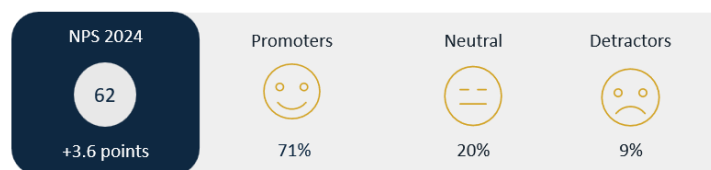
Patient satisfaction is a key priority at DONTE GROUP. We believe that providing a quality service and being attentive to patients' needs are the pillars that allow us not only to maintain their trust, but also to strengthen our position as a leader in the oral health sector. We know that the well-being of the people we treat depends not only on the results of their treatments, but also on the overall experience offered by our clinics.

One of the key indicators for measuring our patients' satisfaction is the **Net Promoter Score (NPS)**, a tool that allows us to understand patient loyalty and their willingness to recommend us to others. Over the past year, we have seen a positive evolution in this indicator, reflecting a successful effort by our teams to continuously improve the services we offer.





During the year, our rating in this indicator saw an **increase of 3.6 points** compared to last year and 9.2 points compared to the second quarter of 2022. This has led to a satisfaction score of 62 points, reflecting a positive evolution in our patients' perception of the services we offer.



4.2.5. We listen to our patients

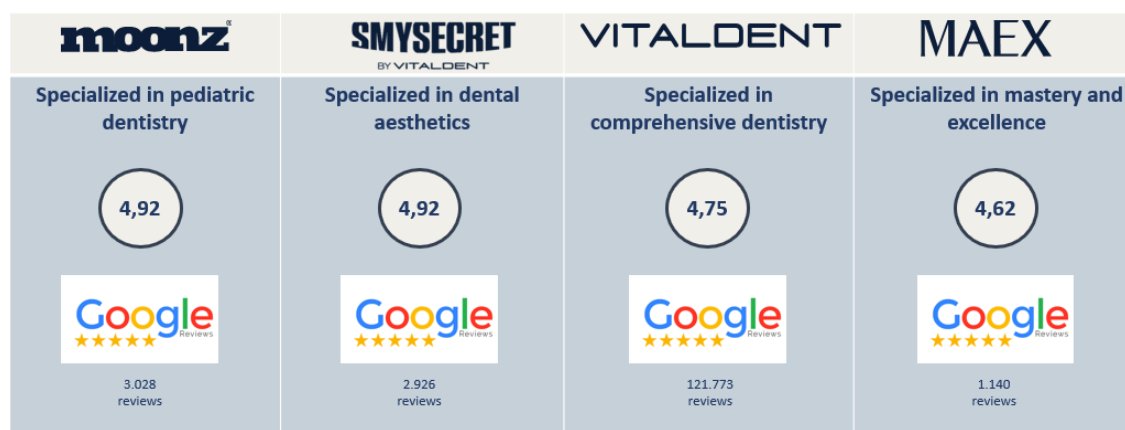
GRI 3-3, 418-1

In addition to measuring quality of service, we at Global Mensa and its subsidiaries care deeply about what our patients have to say to us. To this end, we provide you with different communication channels through which you can send us your recommendations, suggestions or areas for improvement.

Firstly, we encourage our patients to rate their experience using social media and other tools, such as Google reviews, which we monitor in detail for each of our brands. The cumulative total number of reviews at 31 December 2024 for clinics in Spain at the end of 2024 was 3,028 in Moonz, 2,926 in Smysecret, 121,773 in VITALDENT and 1,140 in MAEX.

We also offer our patients access to our **Whistleblowing Channel** via our website. This is a confidential communication mechanism designed to enable our staff, patients, suppliers and third parties to communicate with each other:

- Report any action that may violate our Code of Ethics, internal regulations or applicable laws.
- Clear up doubts related to our Code of Ethics.



This channel is a key tool in our commitment to continuous improvement and to promoting ethical behaviour at all levels of the organisation.

In addition, we have a patient care service to handle complaints. This service is available by telephone or email atencionalpaciente@vitaldent.com. In addition, complaint forms are available at all our clinics. Patients also have the option of contacting the Consumer and Users Organisation (OCU), the Municipal Consumer Information Office (OMIC) or initiating legal proceedings if they consider it appropriate.



We endeavour to handle and resolve complaints received as quickly as possible, using this information to continually improve our services. We distinguish between two types of complaints:

- **Medical claims:** These include requests for adjustments or repetition of treatments, or compensation for possible damages. In such cases, the treatment is reviewed by the Quality Centre and evaluated by a dentist. If the patient does not agree with the proposed solution, he/she has the option of going to court. In general, these claims are covered by our policies.
- **Non-medical claims:** These are related to the service, but not to the clinical aspects of treatment.

In this way we are committed to guaranteeing a quality service and encourage continuous improvement, always prioritising the patient's needs.

During this year, a total of 1,310 complaints and claims were recorded, distributed according to their processing, resolution and referral to insurance in the following table:

No. of complaints and claims	2024 (%)	2024 (no.)
Processed and not admitted	67.63%	886
Admitted and internally resolved	22.67%	297
Referred to the Insurance company	9.70%	127
Underway	0%	0
Total	100%	1,310

The number of complaints and claims represents only 0.053% of the total number of clinical acts performed in 2024, indicating an extremely low incident rate in the provision of dental services by DONTE GROUP. This demonstrates the efficient management of claims, with 99.95% of clinical acts without reported incidents.

4.2.6. Accessibility for all

Part of our commitment is to ensure that everyone can access our dental services, regardless of their abilities or circumstances. During 2024, we implemented pioneering initiatives that remove physical, digital and social barriers, ensuring inclusive, quality care for all.

During the year we launched the **Vitaldent at Home Pilot**, a pioneering initiative that provides essential dental services directly in the home of patients with reduced mobility or in a situation of dependency. This programme, developed in collaboration with Lura Care, offers services such as check-ups, cleaning and dental maintenance.

The aim is to provide accessible care without compromising quality, ensuring that these patients receive the care they need in a comfortable and safe environment.



Another highlight of the year was the incorporation of tools and adjustments to our digital platform to improve web accessibility. These improvements include features such as screen readers, colour adjustments for people with colour blindness, and optimised navigation options for people with dyslexia, ADHD or motor difficulties. These tools not only ensure compliance with European regulations, but also reflect our commitment to digital inclusion, making it easier for all users to access our information and services on equal terms.



4.3. Caring for our communities

At DONTE GROUP, our commitment to people's well-being is at the heart of our strategy. That is why one of the fundamental pillars of our action consists of caring for and generating value not only for our team and patients, but also for the communities in which we are present.

4.3.1. Committed to local development

GRI 3-3, 203-2, 413-1, 413-2

Part of our corporate philosophy is to establish sustainable partnerships with our stakeholders, such as our team, trade associations, non-profit organisations and institutions. We are fully aware of the importance of local development and therefore work to ensure that our operations make a positive contribution to the territory in which we are present, whether at an economic, social or cultural level, ensuring a lasting and deep-rooted impact on the communities around us.

Thanks to our wide geographical presence, almost all vacancies are filled by staff from the same areas, which directly contributes to local employment. Furthermore, 50% of our suppliers come from the same cities where we provide our services, and 80% are in Spain. We also collaborate with local associations to support the most vulnerable groups, offering discounts to those with special needs to facilitate their access to oral health.

During the year, we made progress in measuring the impact of our community investments, implementing **non-monetary metrics** to accurately assess the social effects of our activities. These indicators help us manage and improve our impact, contributing to the well-being of the communities we serve. Examples of indicators include:

We want to consolidate this results-focused approach in order to aspire to effective management of our impact, focused on caring for people to improve their well-being.

Although DONTE GROUP is not affiliated to any specific sectoral organisation, it is a member of the Spanish Confederation of Business Organisations (CEOE), without significantly affecting its decisions.

4.3.2. Promoting oral health equity

GRI 2-29, 3-3, 203-2, 413-1, 413-2

Democratising access to oral healthcare

In September 2023, DONTE GROUP presented the report "**Oral health and economic exclusion: an avoidable social cost**", a study that analyses in depth the current oral health situation in Spain and highlights existing inequality in access to oral healthcare for economic reasons.

Main findings

The report shows that a significant percentage of the Spanish population faces economic barriers to accessing oral healthcare, which has a negative impact on both general health and quality of life.



Nearly 4 million
people in Spain cannot
access dental treatments
due to economic reasons

**9.25% of the population
over 15 years old**
faces economic barriers to
access dental services.

Between 208 and 277 M€
would be needed to expand public
dental care and cover the needs of
vulnerable groups

The report also reveals that, if these oral healthcare needs for vulnerable groups are to be met, the cost of expanding public oral healthcare would be significant. It is estimated that the cost of this expansion could be between 208 and 277 million euros, depending on the measures taken. This figure reflects the financial effort needed to reduce economic exclusion and ensure access to quality dental services for vulnerable groups, thus avoiding the detrimental effects of lack of care.

Another relevant aspect highlighted is the correlation between socio-economic status and the prevalence of oral diseases. The report shows that the poorest groups have the highest incidence of tooth decay, periodontal disease and other dental problems. The lack of adequate oral healthcare for these groups perpetuates health inequalities, as people with fewer resources are unable to access the necessary treatment to prevent and treat dental disease.

Most vulnerable groups:

- Unemployed
- Pensioners with low income
- Single-parent families
- Young people with limited resources
- People with income below the Minimum
- Interprofessional Salary
- Under 21 years old
- Over 82 years old
- People in debt or with penalized nationalities

Conclusions

Based on these data, the report reinforces the **need to allocate more public resources to oral health** and to **encourage public-private partnerships** to ensure that people with fewer resources can access essential services. Although the public system in Spain covers some basic treatments, most of the treatments necessary for the oral health of adults are not included, forcing the vulnerable population to resort to the private sector, which not everyone can access due to the high cost.

The report stresses that reducing economic and social inequalities not only improves people's health, but also contributes to a **fairer and more equitable society**, where everyone has the opportunity to take care of their oral health without cost being an obstacle.

Financial accessibility

GRI 201-1, 201-4, 207-1

As a result of the analysis "Oral health and economic exclusion: an avoidable social cost", at DONTE GROUP we have continued to promote the tailored financing policy, strengthening **interest-free financing** through a formal vulnerability assessment process. We ensure that instalments are adjusted according to the patient's financial capacity, balancing solvency and socio-economic well-being. In 2024, the approval rate for patients with an income below the national minimum wage stood at 71.05%, while the approval rate for those with a history of late payment was 5.62%, reflecting a responsible approach and sound financial criteria.

During the year, in order to go a step further in generating a positive social impact, we launched a new initiative within the **Consumer Credit Protocol**, accompanied by a monthly KPI monitoring system that allows us to analyse authorisations, rejections and people served. This tool helps us to identify where the main barriers to financing authorisation are and to work on solutions that make it easier for more patients to access the treatments they need.



Through a pool of different financial institutions, a total of 500 access points to financing allow our patients to find flexible conditions that facilitate the approval of their application. As a result, 23% of our patients were able to access financing in 2024, demonstrating our commitment to democratising access to oral health and care.

Three key pillars of our financing policy

- **Treatment Financing:** Through agreements with financial institutions, we offer our patients competitive prices and conditions, adjusting the instalments to their economic situation and ability to pay. In 2024, we have maintained our commitment by financing a significant percentage of our patients' treatment, ensuring that access to oral healthcare is a viable option for those in need.
- **Payment of Interest:** DONTE GROUP pays the interest on the treatments under certain conditions, allowing patients to access them interest-free or with the interest shared between the patient and the company. In 2024, we continued this policy, allocating €14.4 million to financed treatment, in line with our mission to make oral health accessible to more people.
- **Discount Policy:** Through collaborations with social entities such as Cáritas, the Red Cross and ONCE, we offer social rates on treatments for patients at risk of social exclusion. These organisations help us identify the people who need it most, ensuring that they can access quality dental care.

Access to financing

From the analysis of the cases processed in 2024, we have identified the groups that face most difficulties in obtaining financing authorisation. While each financial institution has its own criteria, some of the most important determining factors in the approval or rejection of an application include:

- **Income level:** Patients with an income of €1,200 or less per month who find it more difficult to access financing.
- **Age criteria:**
 - Under 21s have less access due to lack of job stability.
 - Over 80s, despite having stable pension income, they may face additional barriers in some financial institutions.
- **Type of employment contracts:** Patients with temporary or permanent intermittent employment contracts have a lower approval rate, as some organisations prioritise profiles with open-ended contracts.
- **Source of income:** Patients receiving disability pensions (total or absolute) may experience a higher degree of rejection in certain institutions.
- **Nationality:** Depending on the country of origin, some applications may require additional documentation for validation.

To measure the actual impact of our financing policy, we closely monitor the approval cycle: from the initial processing to the authorisation of the financial institution and formalisation of the final payment for the treatment. We have observed that the gap between what is authorised and what is ultimately financed is higher for certain groups, such as staff on intermittent contracts, which helps us to adjust our strategy and further improve our access policies.



An accountable and transparent financing model

At DONTE GROUP, we do not grant financing directly, but rather work with a pool of leading financial institutions to offer accessible alternatives to our patients. Our approach is based on securing favourable conditions within a framework of solvency and responsibility, ensuring that those who access financing can meet their repayments without compromising their financial stability.

With these initiatives, we reinforce our commitment to the democratisation of oral health, ensuring that more and more people can access the treatments they need without cost being an insurmountable obstacle.

4.3.3. Social impact on our communities

GRI 3-3, 201-1

At DONTE GROUP, our collaboration with various foundations reflects our commitment to social impact, especially in the area of children's oral health and care for vulnerable groups. In addition to the initiatives highlighted in point [2.3.3. Social Impact Partnerships](#), it is important to highlight our strategic alliances of significant impact.

One of them is our collaboration with **Fundación ANAR**, an organisation dedicated to defending the rights of children and adolescents, providing comprehensive support to minors at risk. Through this alliance, Moonz, our brand specialising in children's orthodontics, guarantees free dental check-ups for children living in the foundation's homes in Madrid and meets the costs of the necessary orthodontic treatments, ensuring equal access to quality oral care.



In this context, we have also strengthened our focus on vulnerable groups. For example, under-21s accounted for 2.6% of the applications processed in 2024, with amounts managed of 6.82 million euros and an approval rate of 51.59%. Fundación ANAR also manages the ANAR Telephone/Chat, a crucial tool that offers help to children and adolescents suffering cyberbullying, sexual abuse, mistreatment or mental health problems. DONTE GROUP contributed financially to support 60 applications for aid in 2024.

In addition, we have redoubled our accessibility efforts for groups with greater needs, such as the over-82s, who, although they represent 1.2% of applications, have a noteworthy approval rate of 72.4%. We have also provided support to patients in arrears with their payments (6.9% of applications), although their approval rate is low (5.62%), reaffirming our commitment to those facing financial barriers.

Another significant milestone in 2024 was the signing of an agreement with **Grupo Social ONCE**, which reinforces our mission to serve vulnerable groups. Thanks to this agreement, more than 140,000 people affiliated to the group, together with their team and family members, have access to dental treatment at advantageous conditions, including:

- Special rates for orthodontics, implantology, periodontics and aesthetic dentistry.
- Financing options tailored to their needs.

This agreement also includes training programmes for our teams, ensuring professional and appropriate care for patients with disabilities. In addition, we are promoting a plan to adapt our clinics to make them more accessible through ramps, inclusive signage, adapted technologies and architectural adjustments.





In our search for innovative social impact initiatives, in 2024 we carried out a six-month pilot in collaboration with **Aldeas Infantiles** at clinics in the Castilla-La Mancha area. Through this initiative, dataphones for donations were installed, allowing patients to contribute directly to the cause. In addition, the possibility was offered for the donation made to be deducted from the cost of their treatment.



Through these initiatives, DONTE GROUP reaffirms its commitment to improving access to quality dental services for those most in need, while promoting education, awareness and inclusion in all our activities.

In partnership with the **Fundación Vellmarí**, a project has been launched to reforest Posidonia on Formentera, a key marine plant for the absorption of CO₂ and the preservation of marine ecosystems. Posidonia not only protects marine biodiversity, but also helps mitigate the effects of climate change. Through this initiative, the aim is to raise awareness of the importance of the oceans in regulating the climate, although the CO₂ absorption capacity of Posidonia has not yet been scientifically proven.



We actively collaborate with **Prodis**, an entity dedicated to the integration of people with intellectual disabilities. A central volunteer workshop has been set up, in which the Group's employees participate in training and awareness-raising activities. In addition, specific training master's courses have been promoted to improve the employability of Prodis beneficiaries in the oral health sector.

A volunteer programme has also been developed in collaboration with **Fundación TENGO HOGAR**, aimed at mothers in a situation of vulnerability with children under their responsibility. The initiative consists of providing oral health sessions, to educate about oral hygiene habits and promote access to basic dental treatment to ensure the well-being of these families.



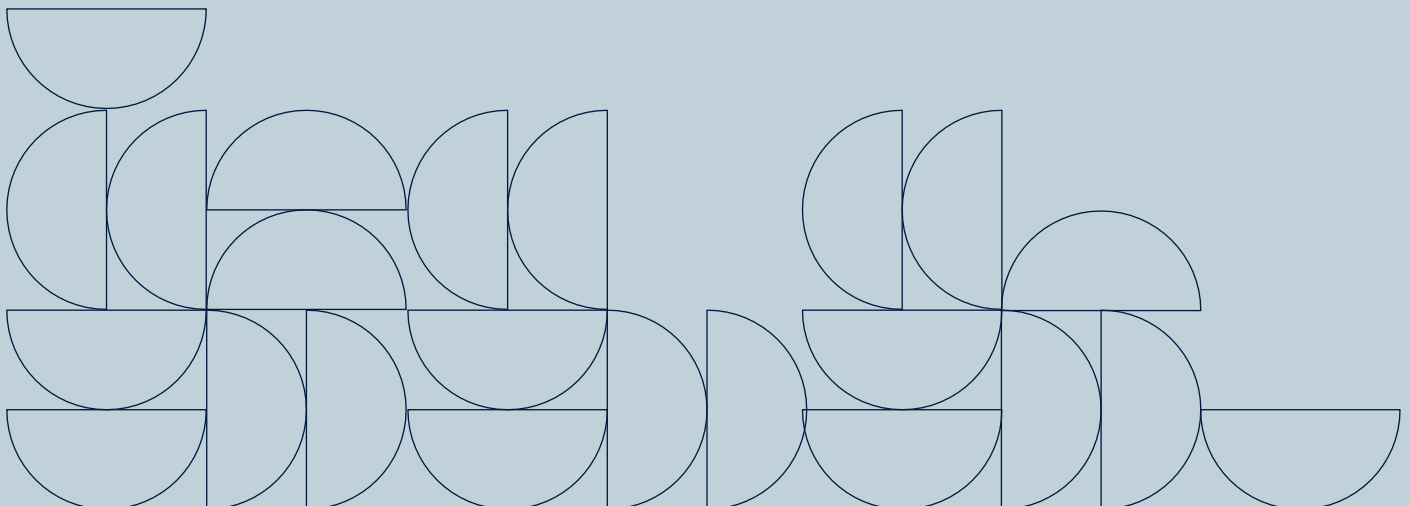
Finally, the **Asociación Española Contra el Cáncer (AECC)** has been supported through a special campaign in which marker pens were purchased for all the Group's employees. The funds raised from this action went entirely to breast cancer research, thus reinforcing the Group's commitment to the health and well-being of society.



Through these initiatives, DONTE GROUP reaffirms its commitment to improving access to quality dental services for those most in need, while promoting education, awareness and inclusion in all our activities.

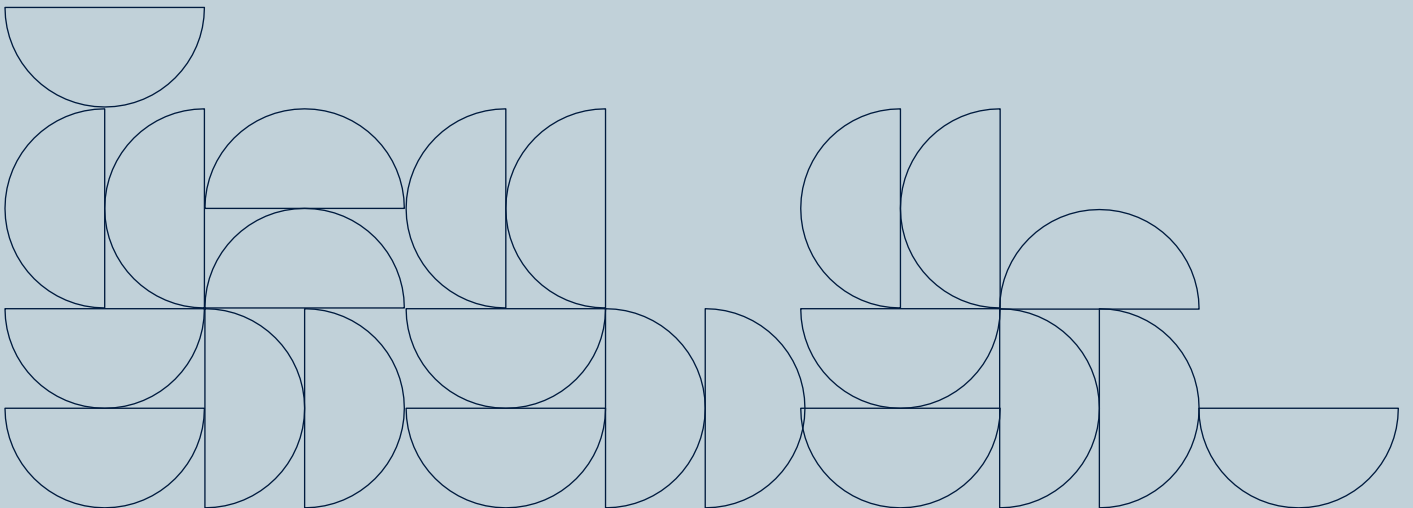
Highlights and milestones in 2024

- Opening of the DONTE CARE Room
- DonTECuida Employee Support Programme
- First company in the oral health sector to adhere to the Luxembourg Declaration
- Collaboration with Fundación Mapfre to implement a platform for well-being, health and safety at work, as well as workshops on integral health.
- Breast Cancer Prevention Course
- 37% increase in the number of hours of training and 14% increase in the number of people receiving training.
- Creation of the Diversity Committee and updating of the Protocol Against LGTBI+ Harassment and Discrimination.
- Multiple initiatives and training focused on improving the empowerment of women in the workplace, accessibility for people with disabilities and increasing the integration of the LGTBIQ+ community.
- LGTBI+ Best Practice Awards by REDI
- Launching of the Vitaldent at Home Pilot
- Signing of new social impact partnerships





5 LEADERS IN RESPONSIBLE BUSINESS



5.1. Our governance model

5.1.1. Corporate governance: organisation and functioning

GRI 2-7, 405-1, 3-3

At DONTE GROUP, we believe that effective governance is key to achieving our mission of democratising oral health and having a positive impact on society and the environment. This commitment is reflected in our sustainability and transparency policies, which guide each of our actions.

The Corporate Governance of Global Mensa and its subsidiaries defines the principles and rules governing the management, performance and operation of its governing bodies. The main governing bodies are the General Shareholders' Meeting and the Board of Directors.



At DONTE GROUP, the selection of senior management is based exclusively on the talent, experience and skills of each candidate. Through selection processes managed with headhunters, an impartial approach is applied in the review of Curriculum Vitae, where gender is not a criterion considered, thus ensuring that each position is filled by the most qualified profile for the job.



General Shareholders' Meeting

The General Shareholders' Meeting is the highest decision-making body, responsible for approving strategies and key decisions for the development of the Group. The General Shareholders' Meeting is held once a year and decides by majority vote on matters within its competence.

Board of Directors

The Board of Directors is the management and supervisory body for strategic decision-making, as well as the company's highest representative and decision-making body. It is made up of six members with extensive experience in the sector. Its duties include asset management, business management and administration in all activities included within its corporate purpose. Its supervisory function includes guiding policy, monitoring and evaluating management, as well as taking Global Mensa's most important decisions. The Board meets bi-monthly and, whenever necessary, extraordinary meetings may be held to ensure the effective performance of its duties and the smooth running of the company.

Its composition at 31 December 2024 was as follows:

Members of the Board of Directors	
Javier Martín Ocaña	CEO
Gonzalo Santos	Partner
Tom Allen	Partner
Richard Golding	Non-Executive Chairman
Annabel Chaussat	Member of the Board of Directors Independent Director
Miguel Liria	Secretary Non-Director

Executive Committee

The Executive Committee is the body in charge of implementing the strategic decisions necessary to achieve DONTE GROUP's objectives. Its composition, comprising **eight members**, is chosen by the CEO and Board of Directors, thus ensuring leadership aligned with the company's global vision. In addition to designing the overall strategy in accordance with the powers assigned to each member, the Executive Committee is responsible for managing the day-to-day operations of Global Mensa, ensuring the implementation of established policies and business practices.

The Committee also plays a key role in the identification, control and assessment of risks, applying supervision and coordination mechanisms that enable efficient and cohesive operation throughout the organisation. Its work includes effective coordination between the different corporate areas, promoting integrated management aligned with the strategic principles of DONTE GROUP.

In 2024 the Committee strengthened its commitment to corporate sustainability by inviting the Sustainability Manager to its meetings, thus consolidating sustainability as a cross-cutting strategic pillar in decision-making.

Its composition at 31 December 2024 was as follows:



Executive Committee		Start of position
Javier Martín	CEO	January 2017
Oscar Romero	Corporate director of people and sustainability	April 2017
Clara Esteban	Corporate Medical Director	May 2021
Javier Fernández	Corporate Finance Director	January 2022
Gabriel de la Rica	Corporate Director of Business Development	April 2020
Antonio Camacho	Corporate Director of Network Operations	March 2017
Angel Cachón	Corporate Customer Director	June 2022
Manuel Estébanez	Corporate Director of Technology and Systems	April 2024

Supervisory Committee

The Supervisory Committee (Supervisory Body) is an independent governing body that reports, for advisory purposes, to the Audit and Compliance Committee. Responsibility and management is the responsibility of the “Operational Compliance Officer”, who has the duty to implement Regulatory Compliance within the organisation, ensuring adherence to legal requirements and fostering a culture of good practice through its development, implementation and continuous promotion, supported by ongoing training.

The committee is made up of **three members**, two internal members in senior management positions and one external member with sufficient legal and financial expertise to fulfil his role as Operational Compliance Officer. All of them are subject to express confidentiality agreements specific to their mission.

Audit and Compliance Committee

The Audit and Compliance Committee was created, in addition to internal audit oversight, as a further reinforcement of the company's ethical commitment. Its main mission is to guarantee the transparency and correct management of DONTE GROUP's financial and non-financial information.

In its role supervising internal and external audits, it also assesses corporate risks, compliance with Corporate Governance, the Code of Conduct as the most relevant of the rest of the internal protocols and policies, the Zero Tolerance to Corruption Plan and the General Principles for the Prevention of Criminal Risks, ensuring alignment with the Company's ethical and regulatory standards.

This body consists of four members, mostly directors from the parent company, together with the Compliance Officer and other members of the Supervisory Body, who attend as guests. The Committee **meets quarterly** on a regular basis and additionally when circumstances require, thus ensuring the ability to respond to exceptional situations. All of them are subject to express confidentiality regarding the information they receive from the Monitoring Committee.

Remuneration and Compensation Committee

Responsible for advising the Board of Directors on all aspects related to the remuneration of the members of Senior Management, this Committee establishes and supervises the company's Remuneration and Compensation Policy, aligning it with the organisation's strategic and operating principles.

It consists of four members of the Board of Directors, who work closely with People and Organisation Management to ensure a fair, competitive and equitable policy.



Sustainability Committee

The Sustainability Committee acts as a key advisory body to the Board of Directors, tasked with strategically guiding sustainability initiatives within DONTE GROUP. Its work encompasses the design and supervision of the Sustainability Policy, the definition of performance indicators and the assessment of the organisation's environmental, social and governance (ESG/ESG) impact, ensuring its alignment with corporate objectives and international best practices.

This body is made up of **four members**, with the support of People and Sustainability Management, as well as an external consultant specialising in sustainability, who attends as a guest to provide an expert view.

The Sustainability Manager is also responsible for **reporting monthly** to the Executive Committee on progress made in implementing sustainable strategies.

Furthermore, the Sustainability Committee, consisting of five key members of the company, works in coordination with General Management and has a significant influence on strategic decision-making, ensuring that sustainability is fully integrated into business management.

Equality Committee

This Committee leads the development, monitoring and evaluation of the Equality Plan, setting specific objectives, strategies and practices to promote gender equality within DONTE GROUP. It also establishes monitoring and evaluation systems to ensure the achievement of these objectives and the continuous improvement of the plan.

It meets regularly every six months, and more frequently if circumstances so require. The Equality Committee consists of **five members, four of whom are women**. In 2023, this body was strengthened by adding a formal employee grievance mechanism, reinforcing its commitment to transparency and conflict resolution, as detailed in later chapters.

Compliance Committee

The Compliance Committee is the body responsible for the comprehensive management of crime prevention within DONTE GROUP, ensuring regulatory compliance at all levels of the organisation. Its work includes the implementation, review and supervision of the Compliance Manual, as well as the ongoing assessment of business-related risks.

As the maximum guarantor of the compliance model, this committee ensures the proper implementation of internal policies, promoting a corporate culture based on ethics, transparency and respect for current regulations. It is also responsible for identifying potential vulnerabilities and establishing control mechanisms to prevent breaches, ensuring that all operations are carried out under the principles of good governance and due diligence.

Remuneration policy for senior executives

At DONTE GROUP, the remuneration policy for senior executives is designed and approved by the Remuneration and Compensation Committee of the Board of Directors to ensure fair and competitive compensation that is aligned with the corporate strategy. Beyond the economic aspect, the remuneration structure seeks to foster commitment to the **strategic and sustainability objectives**, ensuring that both the members of the highest governing body and the teams under their leadership actively contribute to the sustainable growth of the company.



This policy is based on a model that combines fixed remuneration with performance-related incentives, promoting a culture of high performance, accountability and alignment with the company's values.

Board of Directors

The remuneration policy for the highest governing body does not include remuneration, except for the non-executive chairman and the independent director, who receive compensation. The remuneration scheme is based on a fixed annual salary, agreed individually for each member, and a bonus system linked to long-term corporate performance.

Executive Committee

Furthermore, in the case of the Executive Committee, in addition to the financial remuneration, the members of the governing body also enjoy additional benefits, including medical insurance coverage for them and their families, a corporate vehicle and technological equipment such as a mobile phone and a corporate laptop, thus facilitating the performance of their duties. These benefits are consistent with those provided to other groups within the organisation.

5.1.2. Organisational transformation and role model development

GRI 2-202

During 2024, DONTE carried out an organisational restructuring based on the Role Model developed in collaboration with MERCER. The aim of this process has been to define a clear and efficient structure that promotes growth, specialisation and professional development within the organisation.

The main milestones of this project include:

1. **Definition of Role Families:** Different organisational groups that contribute homogeneously to the value chain have been identified and classified. Categories such as Operations, Attraction, Human Capital, Projects, Information Exploitation, Regulatory Compliance, among others, have been created.
2. **Creation of a New Organisation Chart:** A tiered organisation chart has been designed based on the contribution of each role, rather than the traditional hierarchical structure. This allows for greater flexibility and alignment with strategic objectives.
3. **Definition of Roles and Competencies:** 12 key roles have been established within the organisation, of which 10 have been defined in depth. Each role includes performance metrics, necessary competencies and differentiating factors, ensuring that each position has clear objectives aligned with DONTE GROUP's strategy.
4. **Competency Assessment and Professional Development:** A competency assessment process has been put in place to map the team's current capabilities and subsequently design individual development plans.
5. **Preparation for a Compensation and Remuneration Model:** The creation of this organisational structure is the first step towards the implementation of a compensation system based on evaluation and development. This model seeks to ensure internal equity, talent retention and team motivation.

With this project, we seek to reinforce our commitment to a more efficient organisational management aligned with strategic objectives, ensuring a corporate culture based on specialisation, recognition and development of talent.



5.2. Corporate Culture and Good Governance

At DONTE GROUP, our vision of sustainability goes beyond environmental impact; we seek to be a benchmark in good business practice, integrating our shared values and purpose into every aspect of our management. We aspire to be at the forefront of the sector, consolidating a responsible and committed business model with a positive social impact.

In order to achieve these objectives, we work from the Culture and Corporate Governance perspective in **four key areas**:

- 1** Promote a sustainable culture that pursues a common purpose and shared values
- 2** Ensure good governance and business ethics at all levels of our business
- 3** Reinforce our commitment to transparency with stakeholders
- 4** Lead the sector by relying on effective communication of sustainability

5.2.1. Business culture and corporate culture policies

GRI 3-3, 2-23

Code of Conduct

At DONTE GROUP, ethics and integrity are the basis of all our operations. Our Code of Conduct represents the core of our commitment to **honest, responsible and transparent business behaviour**, setting the standard for all those directly or indirectly linked to the organisation. Compliance is essential both in the performance of internal functions and in business and professional relationships, ensuring that all interactions are carried out within the legal framework and internationally accepted best practices.

This Code not only defines the values and principles that guide our daily work, but also reinforces our commitment to society and to our patients, who trust us to provide a service based on excellence and responsibility.

Compliance is mandatory for all those who form part of DONTE GROUP, from the management bodies and management teams to internal staff, suppliers, collaborators and, in particular, dental professionals.

It is based on **eight guiding principles**, which guide the conduct of the organisation and its members towards ethical excellence and social responsibility. These principles ensure that all actions are consistent with corporate values and are carried out within the legal framework and generally accepted good practices.

Code of Conduct Principles:

- Transparency
- Environmental protection
- Responsibility
- Equality and diversity
- Confidentiality
- Legality
- Quality
- Morality

This ensures that ethical principles permeate the entire value chain, promoting responsible and respectful conduct in all operations:



Human Rights Policy Principles:

1. Rejection of forced or compulsory labor and child labor
2. Respect for diversity and non-discrimination
3. Freedom of association and collective bargaining
4. Occupational health and safety
5. Fair and favorable working conditions
6. Respect for the rights of communities and society
7. Empowerment of women through rights and opportunities
8. Relations with patients and suppliers

Fraud and Corruption prevention

In DONTE GROUP, we expect all individuals who are part of our company to maintain the highest standards of honesty and integrity while carrying out operations on our behalf, without engaging in any corrupt or fraudulent practices to gain any illegal advantage for personal benefit, the company's benefit, or the benefit of third parties.

Personal and Professional Commitment

In DONTE GROUP, we expect the relationship with board members, employees, and collaborators to be based on trust. This means establishing a firm commitment to legality, honesty, and integrity in all actions carried out.

Protection of Company Assets and Information

All individuals in DONTE GROUP are responsible for protecting the assets that belong to the company, using them exclusively for professional and legal purposes, as well as information, which we will treat as confidential and/or sensitive, except in cases where it is manifestly public.

Guidelines on Gifts and Other Benefits

DONTE GROUP is particularly sensitive to public perception, so the receipt or offering of gifts or other benefits is not permitted. As an exception, gifts of symbolic value generally accepted as normal business practices/signs of courtesy in the course of our activities are allowed (Anti-corruption Policy). We also do not make payments to expedite procedures except in life-threatening or physical integrity situations, in which case it must be reported to the Supervisory Body.

Handling of Conflicts of Interest

The Code of Conduct outlines the cases and situations that may constitute a conflict of interest. If any employee has a real, potential, or apparent conflict of interest, it must be communicated as soon as possible to their immediate superior and/or the appropriate supervisory body.

This document is regularly updated and adjusted to ensure that it remains current, taking into account changes in legislation or any other circumstances that may affect the company's fundamental principles. Compliance implies a continuous commitment, backed up by recurrent training programmes for all workforce and automated control systems to ensure correct application and reliable knowledge.

Defending Human Rights

At DONTE GROUP, the **Human Rights Policy**, in force since 2020, is the cornerstone of our ethical commitment and the promotion of fundamental rights in all our activities. The Board of Directors is responsible for its implementation and monitoring, ensuring that it remains aligned with international and European standards. The policy is founded on **three main pillars**, which embrace international agreements, treaties and frameworks, reinforcing respect for and promotion of human rights in all areas of operation.

This policy is based on **eight basic principles** relating to labour practices, which govern all activities of the group and the people employed in it. These principles ensure strong and consistent compliance with human rights and cover key aspects such as equality, non-discrimination, decent working conditions, safety at work and respect for fundamental rights.



It also establishes clear **due diligence** processes necessary to ensure the active promotion of human rights, as well as the prevention, detection and management of potential non-compliance or violations. This framework for action is based on a preventive approach that includes:

To reinforce preventive actions and ensure the protection of human rights, we have implemented **specific action plans** that allow for continuous monitoring and effective processes to mitigate or redress any negative consequences that may arise in the course of our activities. These plans ensure constant monitoring, and guarantee the availability of adequate resources to maintain risk anticipation and mitigation measures in all areas of operation.

Since we primarily operate in Spain, our assessments have determined that the **risk of non-compliance** with human rights or the fundamental principles of the ILO **is low**. Even so, we maintain a firm commitment to regulatory compliance, always applying national legislation as a frame of reference in case of conflict with international standards, thus ensuring full respect for fundamental rights in all our operations.

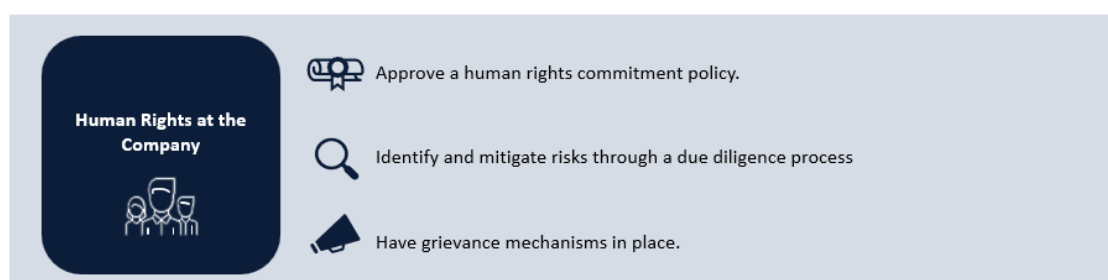
Training 	Training on Human Rights in all relevant training programs, aimed at the entire workforce.
Commitment to responsibility 	All employees have the obligation and responsibility to establish and maintain their relationships based on respect for human rights. Managers, additionally, will have the following responsibilities: • Ensure that the people under their supervision know and understand the content of this Policy. • Guarantee and ensure that no situations of human rights violations occur
Duty to communicate 	All available communication channels in Global Mensa will be used to ensure that all its members are aware of this Policy.

As in previous years, in 2024, **we received no complaints** related to labour exploitation, child labour, violation of rights of local communities or any other human rights issues. Furthermore, no risks or cases of supply chain violations related to these issues have been identified in our geographical area of operation.

5.2.2. Strengthening our ethical corporate culture

GRI 3-3, 407-1, 408-1, 409-1

We continue to work actively towards joining the **UN Global Compact** and although membership was not yet formalised in 2024, we continue to make progress on the processes necessary to meet the requirements of this important commitment. This ongoing work reflects our determination to align our operations with the highest international standards, strengthening our leadership in sustainability and positioning us as an ethical benchmark in our sector.



The Company's Human Rights Policy aligns with the United Nations International Bill of Human Rights, the International Covenants on Civil, Political, Economic, Social, and Cultural Rights, the International Labor Organization (ILO) Conventions, the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises, and the United Nations Global Compact, as well as other relevant frameworks such as the European Convention on Human Rights and the Convention on the Rights of the Child.



In the area of compliance with globally recognised LGBTQ+ standards, we reaffirm our commitment to inclusion and respect for human rights by adhering in April 2024 to the **5 Standards of Conduct** developed by the **United Nations** to **support the business community in non-discrimination against lesbian, gay, bisexual and queer people**. This step

consolidates our leadership in diversity and sustainability, aligning all operations with the principles promoted by the Office of the United Nations High Commissioner for Human Rights (OHCHR).

Additionally, through Fundación Diversidad, we are committed to actively fostering and promoting diversity and inclusion within our organisation.

To implement these standards in the company, we have taken a number of concrete actions, such as updating our internal policies to explicitly address LGBTI rights and establishing confidential channels for reporting discrimination or abuse. Through the creation of the **Diversity Committee** representing LGBTI staff, we ensure their inclusion in decision-making and have developed training programmes for both staff and managers on human rights.

In this regard, on 7 June 2024, the Protocol Against LGTBI Harassment and Discrimination (Prevention, detection and action against discriminatory harassment on grounds of sexual orientation, gender identity, gender expression and sexual characteristics) was approved and must be known and complied with by all workforce, without exception. Its content is summarised as follows:

- Scope of application
- Definitions and characteristics
- Preventive measures to achieve equality for LGTBI people
- Procedure of action, Whistleblowing
- Investigative Committee
- Determination of penalty levels
- Determination of measures



Comité de **DIVERSIDAD**

We also seek to promote awareness and inclusion in the communities where we operate, using the network of clinics as a space to foster respect and equality. This commitment extends to our value chain, working with suppliers to drive awareness and participation in these initiatives.

In this context, we held a joint session with **Ontier**, focusing on the **Anti-Greenwashing** regulation, aimed at the organisation's sustainability manager. The main objective of this training was to address a growing legal risk in business: Greenwashing, as well as to anticipate emerging European regulations, such as the Sustainable Consumption Bill. This legislation aims to firmly combat Greenwashing and protect companies that comply with sustainability standards from unfair competition from those that do not.

During the session, a detailed explanation was given on the concept of Greenwashing, the associated legal and reputational risks and the impact these practices can have on corporate credibility. It also explored the environmental claims that can be made ethically and in accordance with international standards, ensuring their veracity and consistency with existing regulations.

The training included case studies and specific examples to illustrate how these regulations can directly affect our operations. Good practices and strategies for transparent and accountable communication of sustainability initiatives, ensuring that they are aligned with ethical and legal principles, were also discussed.

In doing so, we reaffirm our commitment to ensuring that all sustainability-related statements are accurate, substantiated and authentically reflect the organisation's values and efforts.



5.2.3. Fighting corruption, bribery and money laundering

GRI 205-1

In DONTE GROUP, we are committed to transparency as an essential principle to ensure clear, accessible management aligned with the highest standards of ethics and good governance. Furthermore, this commitment has been identified as one of our key material topics, according to the Double materiality assessment, reaffirming our responsibility in the fight against corruption and managing risks associated with regulatory compliance.

Anti-Corruption Policy

The fight against corruption and bribery remains a key principle for DONTE GROUP, in line with our commitment to lead with ethics, transparency and corporate responsibility. In a sector such as ours, where trust and corporate governance are critical, we continue to strengthen our policies and practices to prevent, detect and manage risks associated with corruption.

Our **Anti-Corruption Policy** is aligned with the main national and international regulations, such as the anti-corruption laws in force in Spain and other relevant legislation that establishes global standards in this area. This approach ensures that our practices are consistent with the highest standards of business ethics and transparency. In addition, this policy provides for different occurrences of corruption:

Market Corruption

It is strictly prohibited to engage in practices such as offering money or something of value to an employee of another company to have that company hire the services of Global Mensa.

Influence Peddling

It is strictly prohibited to use a personal relationship with a public official to influence them to decide in favor of Global Mensa.

Bribery

The receipt or offering of gifts or other benefits to authorities, public officials, or executives or employees of public or private national or international companies or organizations, either directly or indirectly through agents, intermediaries, advisors, or any intermediaries, is strictly prohibited. As an exception, gifts that are generally accepted and of symbolic value, corresponding to normal commercial practices or signs of courtesy in the development of our activity (Anti-Corruption Policy), are permitted. Payments to expedite procedures are also not allowed, except in cases of life or physical integrity danger, in which case it should be reported to the Monitoring Body.

It is essential that corruption and fraud prevention mechanisms are part of a strong governance framework, where different policies and systems are mutually reinforcing. Our Anti-Corruption Policy complements and strengthens the Code of Conduct, establishing a common basis for integrity and transparency. As part of this approach, we have developed specific mandatory documents:

- Supplier declarations, with questionnaires assessing possible links with third parties, especially authorities.
- Annual control of commercial services.
- Clauses in the hiring of professionals
- Clauses in the hiring of staff
- Clauses in franchise agreements.
- The Board's annual anti-corruption commitment.

In 2024, in addition to updating the policy in terms of new regulations, a new document was included concerning the declaration of the members of the management body regarding their express commitment to the principles and standards set out in the Code of Conduct and the Anti-Corruption Policy.



This framework ensures consistency in our actions and reinforces our commitment to ethics in all areas of the organisation.

Managing conflicts of interest

Our Anti-Corruption Policy is complemented by the **Conflict of Interest Management Policy and Procedure**, effective from 2021 and updated in 2024. The two policies work in synergy, providing a strong ethical framework that ensures integrity in all business activities and at all levels of the organisation.

This Policy identifies persons directly subject to conflict of interest rules, such as management bodies, senior management, the management of the Internal Audit Area and members of the Supervisory Body, as well as other persons indirectly linked in negotiations with third parties or as designated by the competent bodies. Its management is governed by seven **fundamental principles**:

1. Safeguarding corporate interests
2. Obligation to provide information
3. Prohibition of the person concerned
4. Confidentiality of information
5. Transparency
6. Respect for privacy
7. Prohibition of unfair competition

A communication matrix is also established, which defines to whom a potential conflict of interest should be notified, depending on the professional profile of the person involved. The declaration of potential conflicts of interest is the first step in addressing and resolving such situations, including, if necessary, the obligation of the person concerned to refrain from engaging in relevant activities related to such conflict.

In addition, the policy establishes a biannual obligation for all persons responsible for the management of departments or higher levels to expressly declare the existence or absence of potential conflicts of interest, thus ensuring constant monitoring.

Money laundering management

At DONTE GROUP and its subsidiaries, money transfers are carried out only by authorised persons and under strict controls that ensure compliance with current regulations. These operations are carried out by means of registered securities or bank transfers, within the limits established in the required authorisations granted in the corresponding powers of attorney. The company's policies ensure the legality and transparency of all transactions, both in centralised collection and payment services and in patient care centres, reinforcing the commitment to integrity in all areas of the organisation.

To consolidate this commitment to integrity and compliance, we maintain the **annual online training** for all staff as mandatory. This course, which focuses on the Code of Conduct, the Anti-Corruption Policy, the correct management of patient financing interventions and the proper use of the Whistleblowing Channel, ensures that all employees understand and apply the organisation's ethical principles, thus strengthening a culture of accountability and transparency.

Our policies include specific rules on liability and anti-money laundering, having been updated in 2024.



Management of policies, protocols and codes related to good practices and accountability.

In addition to expressly mentioning certain regulations, compliance with which is managed by the Compliance Committee, DONTE GROUP, through this Committee, has implemented the following policies and protocols:

1. Disciplinary System
2. Protocol on the Use of Technological Resources
3. Document Management Manual
4. Protocol on Governing Body Accountability
5. Social Media Use Policy
6. Action Protocol and Contingency Plan
7. Consumer Credit Protocol

All of them were updated in 2024.

Compliance management

DONTE GROUP implements its “Plan 100 anual” consisting of on-site inspection of clinics, on a rotating basis. The audits are carried out by the Supervisory Committee and their purpose is to check compliance with regulations related to criminal liability, including the analysis of all areas of work in the clinics, from control of mandatory local documentation, waste, medicines, data protection, clinical records, hygiene, technical equipment, permits, etc.

Specific training is also carried out during audits and focuses on, where appropriate, weaknesses highlighted and concerns expressed on-site by staff.

In 2024, the reports issued by each audit were submitted to both the Supervisory Committee and operations management, and the results were shared with the delegations and management of the clinics visited.

The results of the audits are particularly practical, with the deficiencies identified leading to corrective actions in coordination with the departments concerned and, in some cases, to the implementation of new procedures or the modification of existing ones.

In addition, the level of explicit recognition of each and every document produced by the Supervisory Committee is monitored on a case-by-case basis and has reached a sufficient level of credibility to fulfil our commitment to the personal transmission of the principles we promulgate and uphold.

Compliance-related risks

GRI 205-2

Compliance risk management is based on identifying, preventing and mitigating potential vulnerabilities that could negatively impact the integrity of our operations. Through this approach, we protect our employees, patients, partners and third parties associated with DONTE GROUP, and also strengthen our commitment to transparency, regulatory compliance and the well-being of the wider community.

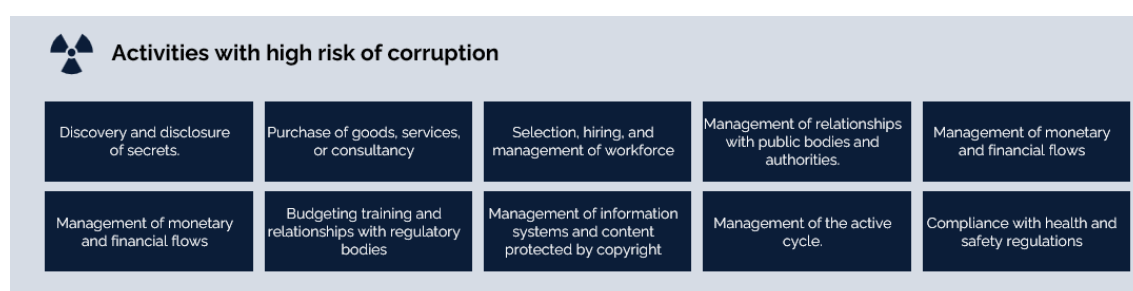


Operations assessed for corruption-related risks

In addition to the risks identified in our Risk Management section, DONTE GROUP has conducted an exhaustive analysis of the impact that the **Commission of Crimes** could have on our activities. This mapping exercise identified four main groups of risks related to bribery and corruption:



In this risk mapping and assessment exercise, the following activities have received a **high risk** rating:



Among the prioritised risks, we highlight three main areas of focus:

- **Regulatory compliance risk:** Related to potential non-compliance with legal and regulatory standards, which could result in significant financial or legal penalties.
- **Patient conduct risk:** Arising from inadequate practices in the relationship with patients, such as problems in the treatment or services provided, which could damage patient trust.
- **Reputational risk:** Linked to the negative impact that an ethical or regulatory breach could have on the public perception of DONTE GROUP, affecting the trust of society in general.

Management

Ethical and regulatory risk management is carried out independently and reports directly to the **Compliance and Audit Committee** and, if necessary, to the Board of Directors. This approach allows for efficient monitoring and control of the described risks, while promoting active and strategic management of new regulations and challenges.



5.2.4. Grievance mechanisms

GRI 3-3, 2-23, 2-26, 406-1, 205-1, 205-2, 205-3

At DONTE GROUP, promoting a safe, inclusive and ethical environment is a priority. We have therefore strengthened our whistleblowing and grievance mechanisms, ensuring that everyone associated with the organisation has effective and confidential channels to report any incidents, misconduct or non-compliance.

Up until now, the company had an **Enquiry Channel**, a **Whistleblowing Channel** and a **Suggestion Box**, key tools to guarantee the protection and confidentiality of whistleblowers. Furthermore, DONTE GROUP maintains an open-door policy, fostering an environment of transparency and dialogue where employees can voice concerns, make suggestions or communicate doubts directly to their line managers.

To further strengthen these processes and ensure maximum security and privacy for whistleblowers, the Compliance system has implemented several specific communication channels, all of which are managed directly by the Operational Compliance Officer.

- Email información@compliancevd.es: Available for general regulatory compliance queries.
- Email compliance@compliancevd.es: Channel independent of the corporate network, intended exclusively for whistleblowing.

Both channels are designed to ensure compliance with the highest standards of confidentiality and data protection, guaranteeing that all complaints are dealt with rigorously, impartially and in the shortest possible time.

The complaints and/or incidents to be processed through the Whistleblowing Channel must relate to any of the following behaviours:



Punishable behaviors

- Discovery and disclosure of secrets and trespassing
- Fraud
- Punishable insolvencies
- Crimes against sexual integrity
- Cybercrime
- Money laundering
- Obstruction of execution
- Crimes against intellectual or industrial property
- Crimes against the market or consumers
- Market corruption
- Influence peddling
- Bribery
- Crimes against foreign citizens
- Illegal financing of political parties
- Crimes against the Public Treasury and Social Security
- Crimes against land planning and urbanism
- Crimes against natural or environmental resources
- Pollution hazards related to waste disposal
- Public health crimes



In 2024, the **Internal Reporting System General Policy** was implemented, approved by DONTE GROUP at the end of 2023, which is a further reinforcement, if possible, of the existing channels, reflecting the improvement of whistleblower access, strengthening the commitment to confidentiality and respect and, in short, developing the guidelines of Law 2/2023, of 20 February, regulating the protection of persons who report regulatory infringements and the fight against corruption, transposing EU Directive 2019/1937 into the Spanish regulatory framework.

Progress in 2024: A more inclusive and specialised channel

Following our commitment to diversity, equity and inclusion, and in line with the UN Standards of Conduct, during the year DONTE GROUP implemented a specific Whistleblowing Channel for cases of **LGTBIphobia**. As already mentioned in point [4.1.3. Communication tools with our team](#),

this new resource meets the need to provide a safe and confidential space for reporting incidents of discrimination, harassment or abuse based on sexual orientation or gender identity. With this initiative, the company reinforces its commitment to the protection of and respect for the LGBTI community, guaranteeing a fast and effective response to any violation of rights situation.

To date, **no complaints have been received** through this channel. However, its existence represents a key step in the consolidation of an organisational culture based on diversity, inclusion and respect, ensuring that all people in DONTE GROUP have adequate tools to report any incident with total security and confidentiality.

The implementation of this specialised channel consolidates DONTE GROUP as a benchmark in ethics, diversity and inclusion, ensuring that all people in the organisation can work in an environment where integrity, fairness and respect are fundamental pillars.

Types of communications received through the Whistleblowing Channel

GRI 2-25, 412-1, 406-1

For the sake of maximum transparency, below is a breakdown of incidents received during 2024, as well as a comparison with 2023:

Reason for the incident	2024	2023
Corruption or bribery	0	1
Discrimination or harassment	8	4
Customer privacy data	3	0
Conflicts of interest	0	0
Money laundering	0	0
Total number of incidents	11	5

During the year, 8 cases of harassment were reported. The reason for this increase is due to the **greater visibility and awareness** of our staff following training on whistleblowing channels, and the security felt by the team knowing their company supports them, which has policies and initiatives that put people first.



The state of progress with the processing of incidents is as follows:

Number of incidents	2024				2023			
	Sexual Harassment	Workplace Harassment	Non-compliance with other protocols	Misuse of resources	Sexual Harassment	Workplace Harassment	Non-compliance with other protocols	Misuse of resources
Disciplined	-	2	2	-	-	1	-	-
Referred to HR	-	2	-	-	-	1	-	-
In process	-	3	-	1	-	1	1	-
Filed	-	1	-	-	-	1	-	-

Of these cases, one was confirmed as harassment at work and was sanctioned with a warning, another was closed because the person concerned left the company without pursuing the complaint, and a third was also considered harassment, although the person responsible was dismissed for other reasons. In addition, one case was closed following the personal transfer of the person concerned, but was followed up by HR, and another was transferred to another department as it was considered a conflict between colleagues. The remaining three cases are still ongoing. DONTE GROUP remains committed to the prevention and management of workplace harassment, reinforcing the culture of respect and promoting a safe environment through training and improving its protocols for action.

5.2.5. Responsible risk management

GRI 3-3

During 2024, we reaffirmed our commitment to operational excellence and sustainability by **collaborating with MARSH**, a renowned risk management consulting firm. This joint project aimed to strengthen DONTE GROUP's risk management model, providing a comprehensive view of the challenges faced by the organisation and establishing a clear roadmap to mitigate their impacts. This project also sought to meet the requirements of the ESG rating.

Thanks to this initiative, we have made progress in implementing an **Enterprise Risk Management Model (ERM)**, aligned with international best practices and the guidelines of the COSO Framework, the ISO 31001 standard and the Global Risk Report.

Risk mapping process and methodological approach

The risk identification project was carried out in three main phases:

1. **Model definition and analysis structure:** It included the identification of potential risks and the validation of the taxonomy based on trends in the oral health sector.
2. **Risk assessment and measurement:** Quantitative and qualitative assessments were carried out to determine the residual risk exposure.
3. **Design of the action plan and mitigation strategies:** Controls, policies and processes were put in place to proactively manage risks.

For the risk measurement, a structured methodology was used which included:

- **Impact assessment:** Economic, reputational, operational and regulatory compliance dimensions were analysed, establishing five levels of impact: low, moderate, significant, severe and critical.



- **Assessment of the likelihood of the risk:** Scales ranging from remote (0%-10%) to certain (90%-100%) were defined.
- **Calculation of residual exposure:** It was determined by combining impact and likelihood, which allowed the identification of the most critical risks for the organisation.

The analysis considered the **mitigation controls, policies and procedures** in place at the time of the study to obtain a realistic view of DONTE GROUP's response capability.

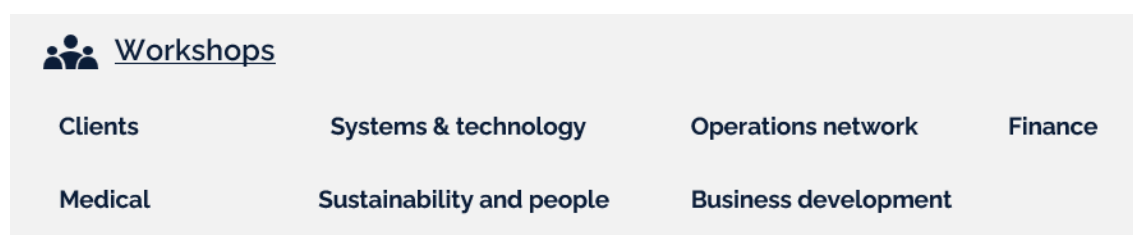
Key fundamentals of analysis

To structure the risk map, **three key elements** were established:

1. **Risk tolerance range:** The financial resilience of DONTE GROUP was defined to assess its ability to absorb potential shocks.
2. **Rating scales:** Quantitative measurement tools were implemented to weight risk exposure in terms of impact and probability .
3. **Taxonomy of risks:** A specific model for the dental sector was developed and validated, aligned with market trends and environmental challenges.

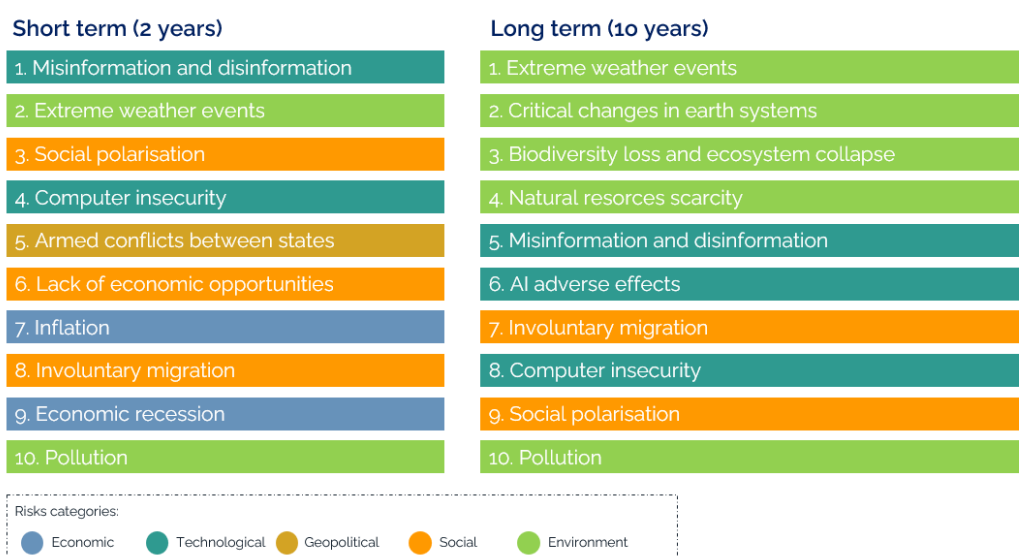
Organisational structures assessed

The risk analysis involved the active participation of all areas of the Group, ensuring a cross-cutting vision aligned with the corporate strategy. Individual sessions were first held with the **business area managers** and then joint working sessions were held to fine-tune and weight the results. The areas involved were:



Results of the analysis

The exercise identified 31 significant short-term risks (2-year period), and 2 significant long-term risks. These risks have been grouped into 5 main categories: economic, social, technological, geopolitical and environmental.



Among them, **4 critical risks** were identified with the greatest potential impact on the business, both in terms of operational continuity and business reputation.

More relevant risks:

Short term	
 Client experience The possibility of delays or errors in services could impact on reputation and generate additional costs.	 Technological tools Risks arising from failures and/or defects in the computer systems or applications that support the organization's activity..
Long term	
 Artificial Intelligence The adoption of AI could partially replace traditional clinics with automated models, creating the risk of not having advanced tools to personalize services and remain competitive. In addition, the entry of technology giants such as Google or Amazon would intensify competition in the sector.	 Ageing population The ageing population may: • Require a focus on specific treatments such as periodontitis • Negatively impact child-focused businesses (Moonz) • Hinder both access to clinics and consumer financing for older clients, affecting demand and profitability.

For each of them, it was found that **DONTE GROUP already had** as part of its strategy **mitigating action plans** and even **opportunity plans**, partially enriching them in some cases, in line with what is described below.

Mitigation strategies and strengthening the ERM model

This exercise has allowed us to prioritise the consolidation of an Enterprise Risk Management (ERM) model, centred on four fundamental pillars:

1. Design and Implementation of Controls
 - Identification and mapping of specific controls to reduce exposure to the most critical risks.
 - Definition of a mitigation roadmap with assigned responsibilities for implementation and monitoring.
2. Risk Culture
 - Incorporation of risk management criteria in the development of products and services.
 - Holding of training workshops for staff and establishment of financial incentives linked to risk management metrics.
3. Risk Quantification
 - Implementation of stress tests and scenario analysis on the most critical risks.
 - Development of predictive models to anticipate potential impacts.
4. Governance and Oversight
 - Validation of DONTE GROUP's Risk Management Policy, ensuring its alignment with the company's strategic objectives.
 - Defining the governance structure, ensuring that risk management is an integral part of the decision-making process.



Training and Corporate Culture

As part of our risk management strategy, we have developed specific training programmes, including:

- **Face-to-face courses and e-learning modules** on risk management.
- **Training in automated risk management**, with audiovisual materials and individual support.

During 2024, we reinforced training in digital risk assessment tools, promoting a culture of prevention and anticipation throughout the organisation.

The collaboration with MARSH has allowed DONTE GROUP to evolve its risk management model, integrating mitigation strategies with the company's strategic objectives. This process has not only strengthened our ability to identify and respond to threats, but has also consolidated a resilient and proactive corporate culture.

Through this approach, we ensure that risk management at DONTE GROUP is not only an operational function, but a key strategic element for long-term sustainability and growth.

5.3. Our suppliers: Responsible supply chain

At DONTE GROUP, we understand that achieving excellence means ensuring that our supply chain reflects our own standards of quality, ethics and sustainability. We have therefore implemented specific procedures to ensure the alignment of our suppliers with our corporate values and requirements.

5.3.1. Approval of suppliers

GRI 3-3, 407-1, 408-1, 409-1, 308-1, 414-1, 2-6,

All suppliers working with the organisation must pass a rigorous approval process designed to verify compliance with our quality and safety requirements.

This process is underpinned by our **Supplier Code of Conduct**, which sets out key ethical, labour and environmental principles, ensuring their commitment to responsible practices.

In addition, we carry out periodic evaluations of our approved suppliers to review their performance and confirm that they maintain certifications and management systems in areas such as the environment, quality, occupational risk prevention and human rights, among others. During the year, we achieved **approval of 58.9%** of our suppliers, consolidating our commitment to excellence and regulatory compliance in all our operations.

In terms of the type of purchases, we distinguish between two main categories:

- **Dental materials and equipment:** Essential products to ensure the quality of our services to patients.
- **Indirect products and services:** those that are directly linked to patient care, but are essential to the operation of the business, such as marketing, IT, cleaning, maintenance and works.



Terms and Conditions for Suppliers

During the year we strengthened our supply chain management by preparing Terms and Conditions for Suppliers, which sets out a clear and detailed framework for our suppliers' sustainability, regulatory compliance and ESG responsibilities.

The specification, based on international best practice, defines essential requirements, including:

- Compliance with principles of sustainability, social responsibility and good corporate governance, aligned with ESG standards.
- Implementation of measures to minimise environmental impact, ensure safe working conditions and promote ethical and transparent business management.
- Strict adherence to all applicable local and international laws and regulations on sustainability, human rights and business ethics.
- Provision of periodic evidence of compliance with these principles, which may be requested by DONTE GROUP at any time, including specific audits or reports.
- Commitment to continuous improvement, requiring suppliers to progressively implement best practices in sustainability and business ethics.

In the event of non-compliance, DONTE GROUP may require the taking of corrective measures proportionate to the seriousness of the breach, which may include specific action plans, additional audits or, in extreme cases, the suspension or termination of the business relationship.

Vitaldent Dental Summit (VDS): Annual Sustainable Convention

During the year we achieved a significant milestone by certifying our **Vitaldent Dental Doctors Summit** as a sustainable event, achieving a score of **85% on the sustainable performance level** of the proposed plan. This result reflects our commitment to integrating sustainability into every aspect of the organisation, implementing concrete measures to minimise environmental impact and foster a positive socio-economic legacy.

The **Sustainability Plan** of the event has contemplated all the necessary actions to correct, mitigate and improve its environmental footprint. Among the initiatives implemented are full accessibility for people with reduced mobility, the selection of sustainable accommodation close to the event venue, the exclusive use of LED lighting and water-saving systems in restrooms, as well as efficient waste management with specific recycling signage. In addition, we have promoted the use of sustainable transport among the more than 600 attendees, strengthening our commitment to responsible mobility.

In terms of environmental impact, the carbon footprint of the event has been estimated, encouraging its offset to minimise its impact. Thanks to these measures, the VDS has achieved 100% compliance with mandatory criteria and 16% with additional criteria, consolidating its position as a benchmark for sustainability best practices in our organisation.

We can proudly affirm that the VDS has not only been a meeting and training space, but also an example of how it is possible to integrate sustainability into organising major events. This achievement strengthens our vision of responsible management, aligned with the values of DONTE GROUP, promoting a model based on transparency, efficiency and respect for the environment.

5.3.2. Supplier Code of Conduct and Purchasing Conditions

GRI 3-3, 407-1, 408-1, 409-1, 308-1, 414-1, 2-6

DONTE GROUP's **Supplier and Creditor Code of Conduct** establishes the framework that regulates our relationships with these stakeholders, ensuring that their conduct is aligned with key principles related to human rights, working conditions, health and safety, environmental protection, business ethics and best management practices. This Code not only sets expectations for conduct, but also provides the necessary support to enable our suppliers and creditors to act in accordance with applicable regulations and to meet their environmental and social responsibilities.



Through this framework, we promote sustainable resource management in cooperation with our suppliers. This includes promoting the use of environmentally friendly materials, minimising environmental impact through responsible management of healthcare waste, and moving toward sustainability with a fleet of hybrid vehicles. These initiatives are set out in point [3.1.3. Our efficiency and optimisation initiatives](#).

The Supplier and Creditor Code of Conduct also incorporates the core principles of our Anti-Corruption Policy, ensuring that business relationships are ethical and transparent. It is further complemented by the **Conflict of Interest Management Policy**, which requires control and monitoring of supplier relationships. As part of this control, all directors are required to complete a biannual declaration to identify and prevent potential conflicts of interest.

In the ethical sphere, the Code regulates the interaction with our suppliers and creditors through five fundamental principles, ensuring relationships based on legality, strict compliance with current regulations, transparency in all commercial operations, the promotion of fair competition avoiding any unfair or monopolistic practices, the appropriate management of conflicts of interest to guarantee impartiality in decision-making and the confidentiality of sensitive information, protecting both internal and personal data.

On labour rights, the Code is aligned with the main international standards and regulations, such as the **Universal Declaration of Human Rights**, the **10 principles of the United Nations Global Compact** and the **International Labour Organization (ILO) Conventions**, including the rights of indigenous peoples. In this regard, it sets out nine fundamental principles that all suppliers must respect. These include:

The Code also includes a specific section on **environmental commitment**, aligned with the company's sustainability strategy. In this sense, it establishes criteria for the responsible use and management of regulated substances with the aim of avoiding materials that are harmful to the environment, promotes efficient waste and water management to minimise environmental impact and encourages efficiency in the consumption of natural resources, promoting sustainable practices across the value chain.



In this way, the Code results in **General Purchasing Conditions** that are mandatory for all suppliers, which specifically include a section on the Anti-Corruption Policy. These standards, derived from the organisation's key documents, are applicable to the provision of any goods or services contracted by any of the companies that make up Global Mensa, without exception.

Relationship with suppliers and subcontractors in their social and environmental responsibility

DONTE GROUP maintains a relationship of trust, truthfulness and ethical principles with its suppliers and subcontractors:

Our contracting of suppliers promotes competition and plurality in their contracting, guaranteeing equal treatment and non-discrimination among candidates and the objectivity and transparency of the decision-making processes.

In 2021, we drew up a Protocol of Action in the event of Conflicts of Interest, which must be complied with, without exception and which entails the prior declaration of any conflict that must be declared in accordance with the criteria of the aforementioned Protocol.

We have a **Corporate Purchasing and Payment Procedure** whose purpose is to determine the rules governing the purchase of goods and services with suppliers in the DONTE GROUP. It is compulsory in all the companies over which it has management control.

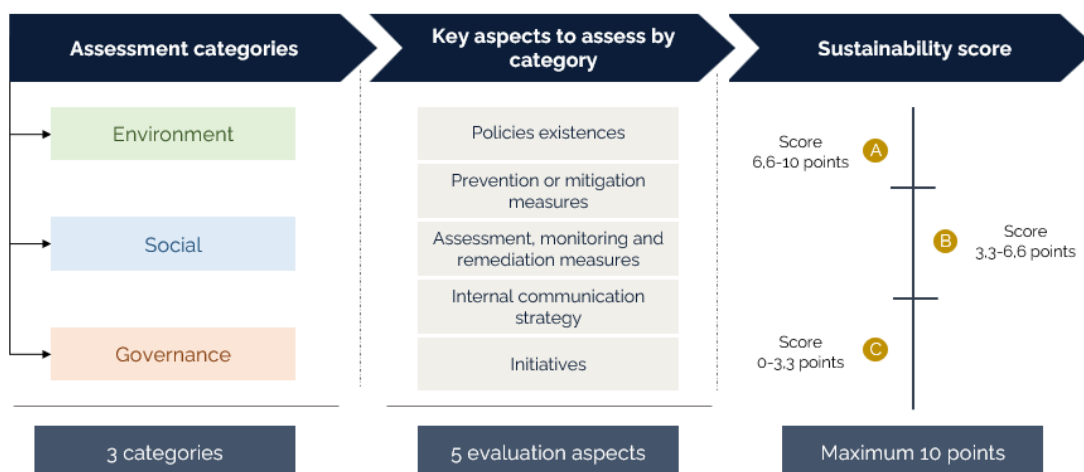
We also emphasize special attention, diligence and care in the supplier evaluation and selection processes to avoid any type of business relationship with individuals or legal entities that may be involved in unethical or improper conduct or behavior, and in particular, in activities related to child labor, fraud, public (bribery) and private corruption and money laundering.

In addition, all suppliers have undergone a rigorous process to ensure transparency in contracting, compliance with best practices and adherence to anti-corruption policies. Prior to approval, each supplier has confirmed explicit commitments on these matters.

In order to establish an evaluation system, we have implemented a simple and efficient system that measures the sustainability maturity of our suppliers, with the aim of collecting and analysing key information on the supply chain. This system makes it possible to anticipate regulatory requirements and increasing market demands in terms of sustainability. The evaluation is complemented by a weighting based on the requirements of the main sustainability ratings applicable to the sector.

The evaluation system is based on the completion of structured questionnaires by suppliers, which generate a final score reflecting the supplier's performance in three key dimensions:

- **Environment:** Aspects such as the existence of an environmental policy, the measurement of Scope 1 and 2 emissions, the responsible use of natural resources, proper waste management and the consumption of renewable energies are analysed.
- **Social:** Elements related to the implementation of Diversity, Equity and Inclusion (DE&I) policies, respect for labour rights, occupational health and safety, as well as data privacy protection are assessed.
- **Governance:** This dimension includes the existence of codes of conduct, anti-corruption and intellectual property protection policies, the implementation of good governance bodies and compliance with human rights.



We have also defined the proportion of suppliers that we categorise as "local", using two possible interpretations of this term:

- A supplier is considered local if it belongs to the same locality where the service is provided or the good is supplied.
- A supplier is considered domestic if it operates within the same country where the service is provided or the good is supplied.

Based on these criteria, we have calculated our proportion of local purchases using a methodology covering our main references (58 suppliers evaluated). The results of the analysis of the 58 suppliers evaluated are as follows:

- 51 are A (between 6.6 and 10 points)
- 3 are B (between 3.3 and 6.6 points)
- 4 are C (between 0 and 3.3 points)

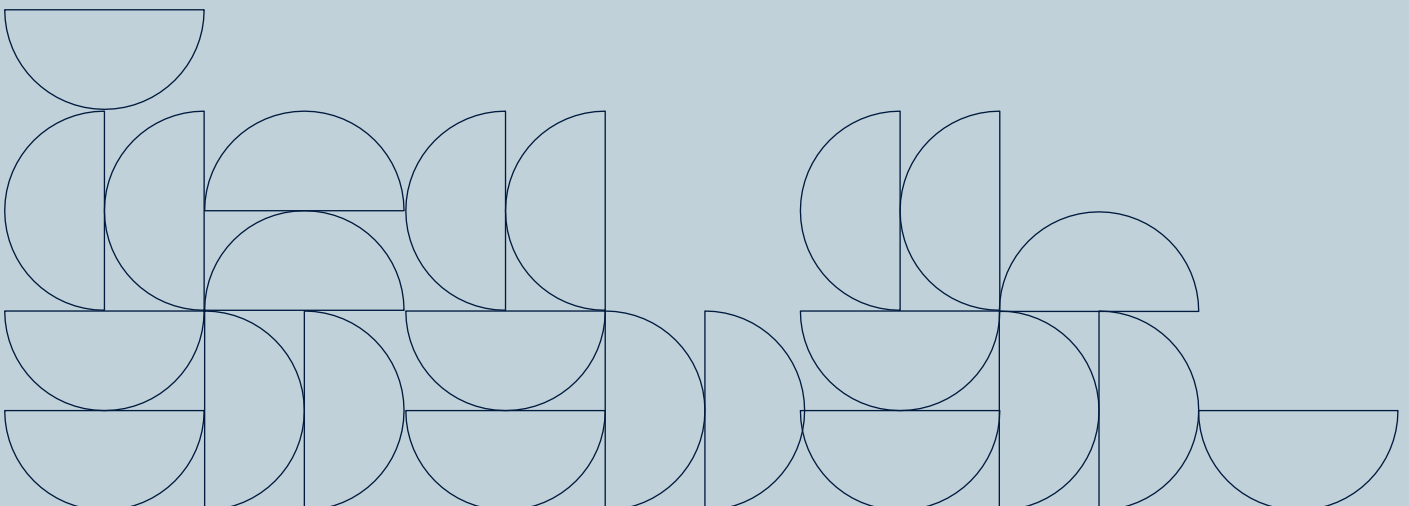
This analysis highlights our strong commitment to the development of the local and national economy, reflecting the fact that a significant part of our supplies come directly from the same locality as the clinics analysed.

Local purchases (% of total purchases)	2024
Understanding local as suppliers belonging to the same locality	48.9%
Understanding domestic as suppliers belonging to the same country	87.9%

To calculate the percentage of local suppliers, external laboratories have been included as suppliers, so the calculation method is new compared to other years.

Highlights and milestones in 2024

- Project with Marsh to strengthen the risk management system and comply with ESG rating requirements
- Organisational restructuring based on the role model
- Creation of the Diversity Committee
- Opening of the specific Whistleblowing Channel for LGTBIphobia cases
- Working with the United Nations to support LGTBIQ+ non-discrimination standards of conduct
- Anti-greenwashing regulation training with a renowned law firm
- Development of the Terms of Reference for Suppliers
- Achievement of Sustainable Certification at the Vitaldent Dental Summit



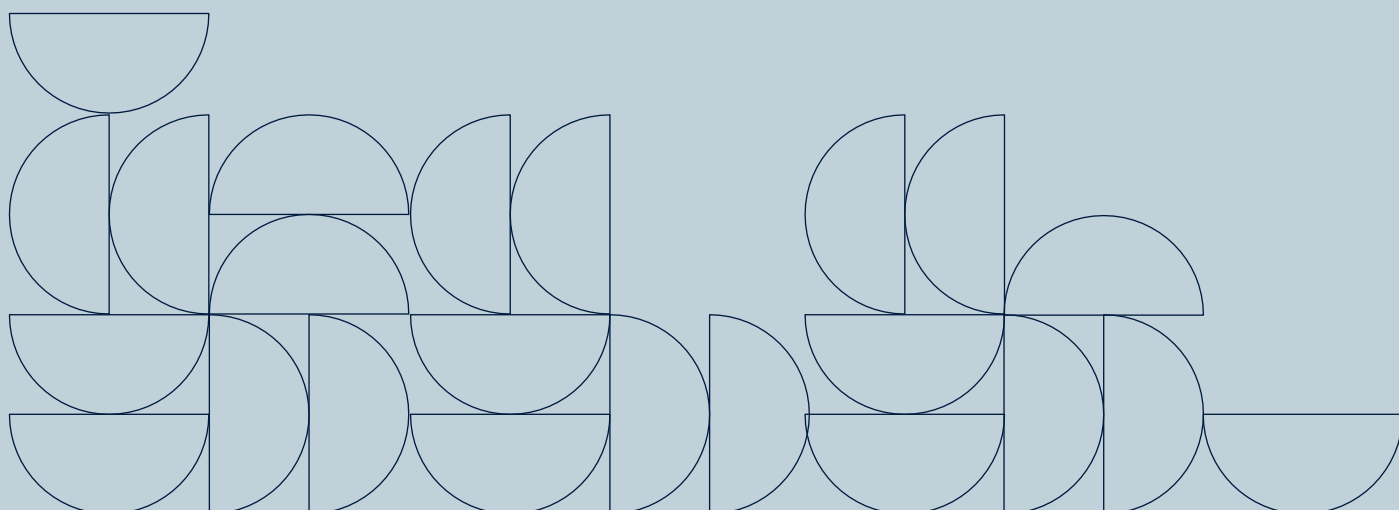
The goal of sustainability at
DONTE GROUP is not only to
comply with bureaucracy and
regulations.

Our true purpose is to create
value and generate impact.

If you want to contribute,
contact us.

sostenibilidad@dontegroup.com

APPENDICES





6.1. Tax Information

GRI 201-1

In 2024, DONTE GROUP continued to reaffirm its commitment to fiscal management based on strict regulatory compliance and contributing to the sustainable development of society. Tax Advisory Management continues to oversee the necessary procedures and control mechanisms to ensure alignment with corporate tax policy and transparency in accountability.

All relevant transactions in restructuring, strategic alliances, mergers and acquisitions have been reported to the relevant governing bodies, and appropriate documentation has been maintained for transactions between related companies. In addition, the transfer pricing policies for determining the market value of related party transactions affecting our business follow the Transfer Pricing rules set by the OECD in this area and are based on comparability studies and analyses.

DONTE GROUP continues to use Complylaw software, implemented several years ago, as a key tool for the detection and management of tax risks. This system makes it possible to generate a risk map, identifying operations susceptible to fiscal control and establishing prevention mechanisms. In 2024, this software continued to evolve with improvements in accounting system integration and tax reporting automation.

Tax information (thousands of euros)	2024	2023
Profit / (Loss)	11,878	-4,465
Corporate Income Tax Paid		

Direct economic value generated and distributed - DEVG (thousands of euros)	2024	2023
Economic value generated - EVG (revenue)	369,262.00	321,771.00
Economic value distributed - EVD (costs)	347,806.00	323,007.00
Economic value retained: EVG - EVD	21,456.00	-1,236.00



6.2. Principles for the preparation of the report

This Statement of Non-Financial Information (SNFI) reflects the evolution, results and performance of Global Mensa, S.L. and its subsidiaries, through DONTE GROUP and its subsidiaries, within the framework of its consolidated annual accounts.

The report meets the information requirements established in Law 11/2018 of 28 December, which amends the Commercial Code, the revised text of the Capital Companies Act (RDL 1/2010) and the Accounts Auditing Act (Law 22/2015), thus guaranteeing transparency in non-financial and diversity information.

This document forms part of the Management Report and reinforces the commitment of Global Mensa's highest body to the supervision and management of the non-financial aspects of the organisation. The recommendations of the GRI Standards, which ensure a reporting process based on multi-stakeholder participation and aligned with public interests, have been followed. Information has been considered for all those companies over which Global Mensa has control, significant influence or relevant activities from an economic, environmental and social perspective.

In addition, DONTE GROUP is working on aligning our reporting with the disclosure requirements of the new European Corporate Sustainability Reporting Directive (CSRD). In this way, we try to anticipate regulatory requirements for more accurate and comparable reporting.

The Group has already signed a collaboration agreement with an external consultancy to carry out a comprehensive analysis of the European Sustainability Reporting Standards (ESRS), developed by EFRAG, which establish a common framework for disclosure. Its implementation will enhance the transparency and comparability of sustainability reporting, providing greater clarity to the market.

Temporary Scope

GRI 2-3

DONTE GROUP publishes its sustainability report annually, covering a 12-month period corresponding to the fiscal year from 1 January to 31 December 2024, thus ensuring regular, regular and timely disclosure to facilitate decision-making by its stakeholders regarding the Company.

Organisational scope

GRI 2-2, 2-6

In 2024, there was a change in the consolidation perimeter of DONTE GROUP compared to 2023. In 2023 the perimeter included:

- Global Mensa
- DONTE GROUP
- DONTE GROUP Clinics
- MAEX and its clinics
- Moonz and its clinics

In 2024, the perimeter was expanded to include new entities, and is now as follows:

- Global Mensa
- DONTE GROUP
- DONTE GROUP Clinics
- AI Denmark Bidco
- AI Denmark Bidco Clinics
- MAEX and its clinics
- Moonz and its clinics



This change would impact the comparability of reported data. In compliance with the principles set out in Law 11/2018, a maximum consistency and transparency approach has been followed, ensuring that the information presented is clear, comparable and understandable. To this end:

- Data corresponding to the scope of the new perimeter, which were not considered last year, have been added to the 2023 data.
- The methodological reporting structure has been maintained to ensure the reliability and consistency of the analysis.

This approach responds to DONTE GROUP's commitment to transparency and quality in the information reported, allowing stakeholders to accurately understand the evolution of the company in terms of sustainability and business performance.

Following the methodological evolution initiated in 2023, the classification of data is maintained in three groups differentiated according to professional activity:

- The Madrid head office
- All the Group's dental clinics.
- Medical Management

In those indicators where the scope differs, the information has been detailed together with the corresponding data. This segmentation ensures that conclusions on aspects such as the pay gap or environmental impact are accurate and comparable.

In order to maintain Global Mensa's competitiveness, certain breakdowns that could compromise its commercial position have been restricted. However, priority has been given to transparency, presenting relevant information in a clear and balanced manner.

When terms such as "Global Mensa", "Group", "Organisation" or "Company" are mentioned in this report, they refer to the whole of Global Mensa, S.L. and its subsidiaries through DONTE GROUP and its subsidiaries, unless expressly stated otherwise.

Scope of environmental indicators

In 2024, the carbon footprint calculation methodology for Scope 3 emissions was adjusted. The calculation methodology used for certain Scope 3 metrics has been updated, correcting certain aspects and increasing the accuracy in the selection of emission factors:

- 3.1. Purchased Goods and Services
- 3.4. Upstream transport
- 3.5. Waste
- 3.7. Employee Commuting

These changes aim to improve the accuracy, comparability and reliability of reported data.

The scope of the carbon footprint measurement indicators includes DONTE GROUP's own facilities, including:

- The headquarters
- All the Group's dental clinics
- Risum Laboratory



Prioritisation of Sustainability in 2024

Global Mensa continually reviews its sustainability priorities to align them with the needs of the business and its stakeholders. During 2024, ESG risk management was strengthened, integrating specific measures to address emerging challenges and improve the company's impact on the well-being of its team and society.

Also during the year the methodological change in measuring the carbon footprint was consolidated, allowing a more efficient management aligned with the UN Sustainable Development Goals (SDGs).

Materiality

The report was prepared and its content defined based on the Double materiality assessment carried out in 2023. This analysis has been carried out in accordance with the principles stipulated in the ESRS 1 standard and the specific requirements of the topic standards, which are interoperable with the GRI 3-3 principles. This process has helped identify the most relevant economic, environmental and social issues, resulting in a series of material impacts, risks and opportunities for the organisation. The methodological update has improved the accuracy of the report, ensuring that the prioritised topics reflect the expectations of our stakeholders.

Limitations on the scope of information

This report provides a balanced overview of the economic, social and environmental development of DONTE GROUP. Where it has not been possible to produce certain indicators within the scope of the report, explanatory notes have been included to contextualise the information.

Unless expressly stated, references to external documents, reports or websites in this report are for information purposes only and do not form part of it.

Non-financial information control system

To ensure that the information contained in the SNFI is accurate, reliable and meets the expectations of its stakeholders, the Company has implemented a **non-financial information gathering and management system**.

The objective of this tool is to provide reasonable assurance on the veracity of the data included in the SNFI, ensuring the traceability and consistency of the indicators reported. Therefore, the system mainly encompasses control over information gathering processes and monitoring of key sustainability indicators, the scope of which is defined annually considering both qualitative and quantitative criteria, in addition to the results of the materiality assessment.

This integration allows DONTE GROUP to optimise the collection, management and assurance of ESG (environmental, social and governance) data, ensuring compliance with applicable regulations and strengthening the transparency and reliability of its sustainability reporting.



External assurance

The content of the report has been subject to an independent external assurance process to ensure the accuracy, reliability and traceability of the data, as well as the consistency of the information provided. As a result of this independent review, an External Assurance Report is included detailing the scope, procedures used and conclusions drawn from this exercise.

This report also presents the company's annual progress in implementing the Ten Principles of the United Nations Global Compact, addressing key aspects such as human rights, labour conditions, environment and anti-corruption. It also highlights the company's local contribution to the achievement of the Sustainable Development Goals (SDGs).

The information published in this document is complemented by the content of DONTE GROUP's Annual Accounts.



6.3. Definition of material topics

Environment	
Climate change: emissions and energy efficiency	Initiatives carried out by the company to promote the reduction of energy consumption and the emission of environmentally-harmful gases and particles.
Water and marine resources	Efficient management of the water used by the company in performing its activities and services.
Circular economy: materials and waste management	Efficient management of materials used by the company in performing its activities and services (including process-related materials and medical packaging materials) and waste produced by the company in the course of its activities.
Internal Social	
Attracting, retaining and training employees and collaborating doctors	Hiring, remuneration and training policies for employees and collaborating doctors that favour the well-being of employees and the attraction and retention of talent.
Health and safety at work	Programmes aimed at ensuring the safety and physical health of the company's own and subcontracted staff.
Diversity and equal opportunities for employees and collaborating doctors	Programmes to promote diversity (gender, ethnicity, age, etc.) in the company's governing bodies and workforce, as well as policies and mechanisms to ensure equality and recognition of all company employees (e.g. elimination of the pay gap).
External Social	
Patient data privacy	Management of technological security, as well as the security of patient data contained in information systems.
Democratisation of oral health	Patient access to dental services, both geographically and financially (e.g., through tiered pricing, in-house capacity building, access to patents and collaboration).
Patient health and safety	Commitments made by the company to ensure the safety, integrity and health of its patients.
Quality and satisfaction with services	Patient satisfaction plays a crucial role as it reflects the degree of compliance with patient requirements and builds long-term loyalty. Quality management thus becomes an essential tool for identifying areas for improvement and maintaining standards.
Promoting transparency in services	Transparency in stakeholder communications and ethical marketing during the business process.
Technological and health innovation	Innovations that combine patient needs and social demands for the development of new services.
Promoting institutional relations and raising community awareness	It focuses on the active promotion of strong institutional relationships, through participation in sectoral initiatives and partnerships and lobbying activities, with the aim of cultivating strategic alliances to raise community awareness of the importance of oral health.



Governance	
Corporate governance and regulatory compliance	A set of principles and rules governing the proper design, integration and functioning of the company's governance bodies, including the bodies responsible for sustainability.
Integrity, ethics and anti-corruption	Company initiatives and activities in accordance with established principles of ethical conduct to prevent any manifestation of corruption, human rights violations and anti-competitive practices.
Transparency and accessibility to corporate information	Transparency means opening an honest and direct channel of communication with all stakeholders, thus building trust and corporate responsibility. This approach not only strengthens the company's image, but also contributes to informed decision-making.
Responsible supply chain management	Implementation of ethical and environmental standards in the supply chain, as well as assurance of compliance (e.g., supplier audits).



6.4. Correspondence tables

6.4.1. Table of contents of Law 11/2018

Issues covered by Law 11/2018 on non-financial information and diversity: material topics for DONTE GROUP and reporting criteria.

Scope	Content of the Law	Associated GRI	Subsection of the Report	Page
General matters				
	Business model			
	Business environment, business model and structure	2-1 Organisational details	1.1.1. Business Model	4
			1.1.2. Enlargement of the perimeter	5
			5.1.1. Corporate governance: organisation and functioning	102
	Markets in which it operates	2-6 Activities, value chain and other business relationships	1.1.5. Distribution of clinics in Spain	10
	Organisational objectives and strategies	2-22 Statement on sustainable development strategy	Letter from the CEO	2
			2.1.1 Sustainability as part of the strategy	14
			2.4.3. Integration with the strategy	35
			3.1.1. Committed to the environment	38
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