

The LM logo consists of the letters 'LM' in a bold, white, sans-serif font, centered within a dark blue square.

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Sustainability Report

LM-Dental™

2024-2025



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1. Introduction

1.1 Opening Words – CEO’s message

Dear Stakeholders,

The LM™ team has done excellent work in creating our first ever company-specific Sustainability Report. Although we have successfully carried out sustainability work for years, this marks the first time we have compiled it into a written report — a milestone that reflects our commitment to transparency, continuous improvement, and responsible business practices.

LM-Dental™ has operated in the heart of the Finnish archipelago since 1973. Our location in Parainen, surrounded by nature and coastal beauty, reminds us daily of the importance of environmental stewardship. While our industrial footprint is modest, our responsibility is significant — to our employees, customers, partners, and the planet.

This report outlines the steps we have taken to integrate sustainability into our operations, from energy efficiency and waste management to employee well-being and ethical governance. It also marks the beginning of a more structured journey, with a dedicated sustainability team and a roadmap process now in place.

We believe that sustainable care is not just about products — it’s about people, values, and long-term thinking. I invite you to explore this report and join us in shaping a more responsible future for dental care.

Warm regards,
Timo Helenius
CEO
LM-Dental™



Company Introduction

LM-Dental™ is a Finnish manufacturer of dental instruments, established in 1973. The company designs, produces, and supplies high-quality solutions for oral healthcare professionals worldwide. The operations are guided by sustainable development, responsible manufacturing, and long-term customer relationships.

Table 1.

<p>LM-Dental™ manufacturing of dental and medical instruments and supplies</p> <p>Founded in 1973</p> <p>Location Parainen, Finland</p> <p>Revenue € ~17 million Business ID (Finland) 0654633-8</p>	<p>All production facilities in Finland</p>	<p>Part of PLANMECA GROUP</p> <p>the largest privately owned dental company in the industry</p>	<p>More than 110 employees</p> <p>Planmecca Group has 4.500 employees worldwide</p>
<p>More than 10 million hand instruments manufactured throughout the years</p>	<p>80% of products exported around the world</p>	<p>Hand instruments approximately 2/3 of turnover</p> <p>Other product groups: Orthodontic appliances LMDTS™ Ultrasonic devices</p>	<p>NACE code 3250 Manufacture of medical and dental instruments and supplies</p>

1.2 Reporting Principles, Format and Methodology

This is the first company-specific Sustainability Report of LM-Instruments Oy | LM-Dental™, covering the fiscal year 2024-2025 (1.2.2024-31.1.2025). The environmental data presented in this report, however, covers the calendar year 2024 (1.1.2024-31.12.2024), to align with data availability and reporting practices.

This report covers the operations of LM-Instruments Oy in Parainen (hereafter referred to as LM-Dental™), operating under NACE code 3250 – Manufacture of medical and dental instruments and supplies. LM-Dental™ is a registered auxiliary business name of LM-Instruments Oy and the global brand under which the company markets its products.

The report is based on the VSME standard (Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises), developed by EFRAG and recommended by the European Commission. VSME offers a simplified but structured approach to sustainability reporting, addressing key areas such as governance and ethics, environmental responsibility, social responsibility, and economic performance. The report includes disclosures from the Basic Module and selected topics from the Comprehensive Module. The selection is based on data availability and relevance to operations of LM-Dental™. A detailed index at the end of the report shows which topics are included and which are omitted.

LM-Dental™ is currently not subject to the Corporate Sustainability Reporting Directive (CSRD). However, the VSME framework was selected to ensure future alignment with regulatory developments and to meet the growing information needs of stakeholders, including customers, partners, and regulatory bodies.

As part of the Planmecca Group, LM-Dental™ adheres to the Group's sustainability policies and strategy. LM-Dental™'s data is included in Planmecca Group's consolidated CSRD-aligned sustainability report for 2024-2025. In addition to this group-level reporting, LM-Dental™ has prepared a separate company-level sustainability report to enhance transparency, support stakeholder engagement, and strengthen internal sustainability development.

The information presented in this report has been collected from internal systems, employee interviews, and operational records. Where estimates are used, they are based on the best available data and clearly indicated. The report has not been externally assured, but internal validation processes have been applied to ensure the accuracy and reliability of the disclosed information.

2. Policies and Practices

2.1 Values, Vision and Sustainability Approach

LM-Dental™ is committed to making dental care safe, efficient, and pleasant for professionals and patients. Since 1973, the company has focused on high-tech dental instruments, combining Nordic craftsmanship with innovation and continuous improvement.

Our core values – Fair Play, Reliability, Improvement, and Innovation – guide our decisions and form the foundation of our sustainability work. These values reflect our long-term commitment to Sustainable Care: caring for people, the planet, and the future of dental innovation.

Sustainability is an integral part of LM-Dental™'s strategy and is being developed in a systematic manner. In 2025, a dedicated sustainability team was formed, and a structured roadmap process was launched. The current focus is on evaluating the company's sustainability performance and conducting a materiality analysis to identify key areas for development.

Key elements of our approach include:

- Integration of sustainability into strategic planning and daily operations
- Participation in national and regional sustainability programs
- Collaboration with external experts and educational institutions
- Stakeholder engagement through surveys and dialogue

Company values



Fair Play

We support each other, communicate with honesty and respect.

We commit to Fair Play in our LM™ team. Our customers are the most satisfied in the world. We make the difference!



Reliability

We always deliver what our partners expect, or more.

We promise reliability in our partnership, customer care and service. We promise reliability in our products' quality with high standards, ergonomics, safety, as well as logistics and timely deliveries.



Improvement

We have an approach that encourages continuous improvement.

We are always aiming for improvement. Our product development is highly tied to the needs of our clients of now in the future. We are constantly improving our existing and new products, as well as our processes.



Innovation

We are pioneering, innovative and open to new ideas.

As a manufacturer of high-tech dental instruments and products, innovation is at the core of our business. We aim to fulfil and surpass our clients' expectations for tomorrow's dental equipment, and are always innovating new future of clinical dental care.

2.2 Strategic Focus

LM-Dental™ creates genuine value by combining Nordic craftsmanship with clinical insight and global reach. As part of our long-term strategy, sustainability considerations are being systematically introduced into product development, manufacturing, and operations.

Key focus areas include:

- Ergonomic, durable, and precise instrument design, supporting professional well-being and long product lifecycles.
- End-user driven product development, ensuring that solutions meet real clinical needs through close collaboration with dental professionals.

- Global operations, with over 80 % of products exported internationally, requiring efficient logistics and responsible supply chain management.
- Membership in the Planmeca Group, one of the world's leading dental equipment manufacturers, supporting shared sustainability goals and group-level ESG alignment.
- Responsible international growth, with presence across the Nordics, Europe, APAC, CIS, North America, Latin America, and the Middle East. This expansion supports our mission to deliver sustainable dental care globally.

This strategic foundation supports our commitment to integrating sustainability across all aspects of the business, from innovation to stakeholder engagement, and reflects our dedication to continuous improvement.

2.3 Certificates and Standards

At LM-Dental™, we follow the ISO Quality Management System and have Quality System Certificates ISO 9001:2015, ISO 13485:2016, and EU-Certificate Regulation (EU) 2017/745. Certification ensures that all production and customer service functions are continuously evaluated and improved.

LM-Dental™ is committed to maintaining high standards of quality, safety, and environmental responsibility. The company complies with internationally recognized certifications that support its sustainability and governance practices.

Table 2.

Certification	Standard	Scope
Quality Management System	ISO 13485:2016	Medical devices – Quality management systems for regulatory compliance
Quality Management System	ISO 9001:2015	Quality management systems – Consistent product and service quality

These certifications demonstrate our commitment to continuous improvement, regulatory compliance, and responsible manufacturing practices. They also support the company's alignment with VSME indicators related to product safety, legal compliance, and environmental responsibility.

Environment

The environmental data presented in this report covers the calendar year 2024 (1.1.2024–31.12.2024), to align with data availability and reporting practices.

3. Energy and Greenhouse Emissions

3.1 Energy Consumption and Energy Sources

3.1.1 Introduction to Energy and Emissions Reporting

The main production site and office facilities are located in Parainen, Finland, which serves as the company's operational headquarters.

In the first year of structured sustainability reporting, LM-Dental™ has focused its energy consumption and carbon footprint calculations on the Parainen site. While additional calculations have been conducted internally, only data from this facility is included in the report.

This site-specific approach provides a realistic starting point for assessing our environmental impact and supports the development of future reporting practices. As sustainability governance evolves, the scope of reporting will be gradually expanded to cover additional locations and activities.

3.1.2 Total Energy Use

The Parainen facility's energy consumption consists of electricity and district heating. In 2024, the company's total energy consumption was 999 MWh.

3.1.3 Energy Breakdown by Source

- Electricity: 784 MWh
- District heating: 215 MWh

3.1.4 Electricity Supply

LM-Dental™ is part of Planmeca Group's electricity portfolio, through which certified nuclear electricity is sourced.

3.1.5 District Heating Supply

The Parainen facility is heated via local district heating network. The local company represents a modern, low-emission, and resource-efficient heating solution that supports our sustainability goals.

The heat is primarily produced using renewable energy sources, including locally sourced wood chips from a regional bioenergy facility and industrial waste heat. Light fuel oil is used only as a backup energy source.

Energy source breakdown:

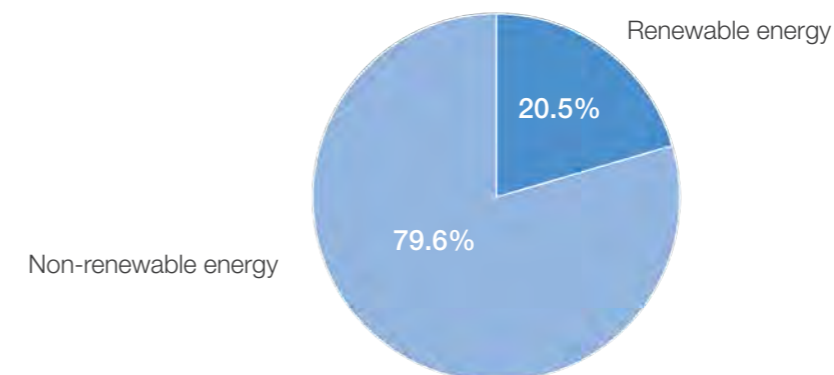
- Renewables
 - Industrial waste heat: 7.5%
 - Wood chips: 81% of which approximately 75% are surplus materials from nearby areas
 - Heat recovery: 6.6%
- Fossil fuels
 - Light fuel oil: 4.9%

3.1.6 Renewable vs. Non-Renewable Share

The following distribution includes both electricity and district heating consumption at the Parainen site:

- Renewable energy: 204.5 MWh = 20.5%
- Non-renewable energy: 794.5 MWh = 79.6%

Energy distribution



3.2 Carbon Footprint Assessment

3.2.1 Methodology

LM-Dental™ conducted its first carbon footprint assessment for the year 2024, following the internationally recognized Greenhouse Gas (GHG) Protocol. The calculation was carried out as part of the Climate Program coordinated by the Finland Chamber of Commerce, using its standardized framework. The assessment includes both direct and indirect emissions and serves as a baseline for future reduction planning. Although the assessment has not been externally assured by a third party, the Finland Chamber of Commerce has reviewed the calculation and verified its correctness, granting LM-Dental™ the Carbon Footprint Calculated label.



3.2.2 Scope and Boundaries

Emission scopes covered in this assessment:

- Scope 1 – Direct emissions from company-owned or controlled sources
- Scope 2 – Indirect emissions from purchased electricity and heating
- Scope 3 – Not included in this report; calculations have been initiated and will be incorporated in future assessments

3.2.3 Scope 1 – Direct Emissions

Scope 1 emissions include fuel consumption from company-owned vehicles. Emissions were calculated using Defra 2024 distance-based emission factors, based on estimated mileage and usage.

LM-Dental™ does not produce its own energy and has no significant direct emissions from facilities. Other potential Scope 1 sources, such as refrigerants or on-site combustion, are not applicable in the current operational setup.

3.2.4 Scope 2 – Indirect Emissions

Scope 2 covers emissions from purchased electricity and district heating at the Parainen facility.

- Electricity is sourced through Planmeca Group’s centralized procurement and is generated from certified nuclear power. According to the Greenhouse Gas (GHG) Protocol, nuclear energy is classified as low emission but non-renewable, and the emission factor applied is 0 tCO₂e.
- District heating is supplied by a local provider and has a low emission factor, as it is primarily produced using industrial waste heat and bioenergy. Light fuel oil is used only as a backup source.

3.2.5 Emission Results and Interpretation

Greenhouse Gas Emissions – Calendar Year 2024

Table 3.

Emission Scope	Description	Emissions (tCO ₂ e)
Scope 1	Direct emissions (fuels, vehicles)	5.50
Scope 2	Indirect emissions (purchased energy)	1.26

The following intensity indicators have been calculated based on the total Scope 1 and Scope 2 emissions for the calendar year 2024 and LM-Instruments Oy’s operational data. These figures reflect the emissions from the Parainen site only and serve as a baseline for future development of company-level reporting.

Carbon intensity, Scope 1 & 2, market based:

- Per million euros of revenue: 0.41 tCO₂e
- Emissions per employee: 0.06 tCO₂e/ FTE
- Emissions per unit produced: 0.0000072 tCO₂e

3.3. Energy Consumption and GHG Emissions Overview

The following table provides a consolidated overview of our energy consumption and greenhouse gas emissions for the calendar year 2024. Data is reported in accordance with the GHG Protocol and VSME guidelines. Scope 2 emissions are presented both market-based and location-based to ensure transparency and comparability.

Intensity indicators are calculated using market-based emissions, as these reflect our contractual choices and climate actions. These figures serve as a baseline for future development of company-level reporting and emission reduction planning.

Energy Consumption and GHG Emissions Overview

Table 4.

Indicator	Value	Unit
Energy indicators		
Total energy consumption	999	MWh
Electricity consumption	784	MWh
District heating consumption	215	MWh
Renewable energy share	20.5	%
Non-renewable energy share	79.6	%
GHG Indicators		
Scope 1 emissions	5.50	tCO ₂ e
Scope 2 emissions (market-based)	1.26	tCO ₂ e
Scope 2 emissions (location-based)	26.8	tCO ₂ e
Carbon Intensity Indicators (market-based)		
Carbon intensity per revenue	0.41	tCO ₂ e / M€
Emissions per employee	0.06	tCO ₂ e / FTE
Emissions per unit produced	0.0000072	tCO ₂ e

Note: Fuel consumption data is not available and therefore excluded (VSME B3 requirement). Scope 3 emissions are not included; calculations in progress.

4. Environmental Impact and Biodiversity

LM-Dental™ operates in a low-impact industrial segment with minimal environmental risk. The company's activities do not result in significant emissions to air, water, or soil, and waste is managed responsibly in accordance with local environmental regulations.

Facilities are located in urban and industrial zones, outside officially designated ecologically sensitive areas. Although the Parainen site is situated near the coastline, it does not border or overlap with any protected biodiversity areas. LM-Dental™ does not engage in land use practices that affect biodiversity, and there are no known negative impacts on local flora or fauna.

Given the company's low environmental impact and minimal risk profile, LM-Dental™ has not yet set formal environmental targets in the areas of pollution, biodiversity, or land use. However, a materiality analysis is currently underway to identify relevant development areas, and target-setting will be considered as part of an upcoming sustainability roadmap.

5. Resource Use and Waste Management

5.1 Water

Water consumption in our operations is relatively low. No water is sourced from water-stressed areas, and no significant water discharges occur.

Water Reporting According to VSME

In line with the VSME standard, water-related data is reported using two distinct indicators:

- **Water Withdrawal:** The total amount of water taken from the municipal water supply (or other sources, if applicable) for use in operations.
- **Water Consumption:** Calculated as water withdrawal minus the amount of water returned to the municipal system or other sources. This represents the net amount of water that remains in processes, evaporates, or is otherwise not discharged back.

Table 5.

Metric	Value
Total water withdrawal m³	988
Water from water-stressed m³	0
Water consumption m³	0

Metric	%
Non-stressed areas 100 %	100
Water-stressed areas 0 %	0

5.2 Waste management

LM-Dental™ manages its waste streams in alignment with circular economy principles and in compliance with applicable environmental regulations. Waste is sorted and processed in cooperation with certified partners, ensuring legal compliance and promoting material recovery.

Waste Handling Overview

Table 6.

Waste Type	Description	Handling Method
Energy Waste	Non-recyclable waste converted to energy	Energy recovery
Cardboard	Corrugated cardboard and paperboard	Recycling
Biowaste	Organic waste from facilities	Composting or biogas
Clear Plastic Film	Transparent plastic film used in packaging	Recycling
Recycled Paper	Office and production paper waste	Recycling
Packaging Glass	Glass materials from packaging	Recycling
Packaging Plastic	Plastic packaging materials	Recycling
Packaging Metal	Metal packaging materials	Recycling
Electronic Waste	Discarded electrical and electronic equipment	Certified disposal or recycling
Hazardous Waste	Chemicals, oils, or other regulated substances	Handled according to regulations

5.2.1 Production-related Metal Waste

In 2024, LM-Dental™ generated approximately 10,411 kg (10.4 metric tons) of production-related metal waste, which was fully recycled. The waste originated primarily from machining and assembly processes and reflects typical by-products of precision manufacturing.

Electric motors (11 kg) were included in the metal waste stream, although they contain both metallic and electronic components. These were recycled through certified partners capable of handling composite materials.

Production-related Metal Waste

Table 7.

Material Type	Quantity (kg)
Brass shavings	117
Aluminum shavings	933
Stainless/chrome shavings	2,623
Steel scrap	4,978
Mixed steel scrap	1,050
Stainless/chrome	1,001
Aluminum	687
Electric motors	11
Copper	2
Iron-rich aluminum	12

5.2.2 Other Operational Waste

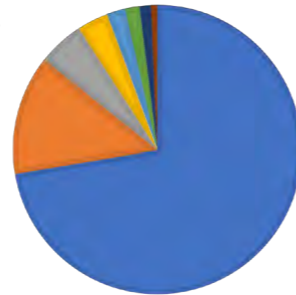
In addition to metal waste, LM-Instruments Oy sorts and processes various other waste types from its operations and facilities, including packaging materials, office waste, and general facility waste.

Waste analysis report

Table 8.

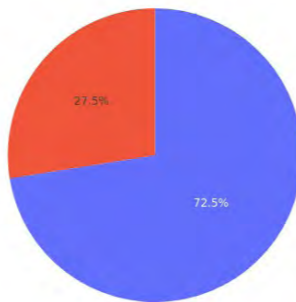
Waste type	Amount, tons	Share, %
Energy	17.621	72.90
Cardboard	3.232	13.40
Bio-waste	1.248	5.20
Clear Film Plastic	0.846	3.50
Recycled Paper	0.504	2.10
Packaging Glass	0.384	1.60
Packaging Plastic	0.309	1.30
Packaging Metal	0.168	0.70

Waste category shares



Waste distribution

Recycling and reuse 27.5%
Other recovery 72.5%



5.2.3 Hazardous Waste

Hazardous waste refers to materials that pose potential risks to human health or the environment and require special handling. LM-Dental™ generates small quantities of hazardous waste as part of its operations, including chemicals, oily waste, fluorescent tubes, batteries, and other regulated substances. These materials are managed in accordance with applicable legislation and handled by certified waste management partners to ensure safe disposal and environmental compliance.

Hazardous waste report

Category	Amount (kg)	Share (%)
Energy recovery	7630	99.92
Reuse	6	0.08

6 Social

VSME Social Indicators Summary fiscal year 2024-2025

Table 9.

Indicator	Value	Additional Info
Number of employees	117	114 permanent, 3 temporaries
Gender distribution	Women 47.9%, Men 52.1%	
Average age	44.4 years	
Average length of employment	9.56 years	
Employee turnover	4.32 %	
Management gender distribution	Women 14%, Men 86%	
Supervisors gender distribution	Women 25%, Men 75%	
Workplace accidents	4	1 resulted in sick leave
Commuting accidents	3	
Zero Accidents Forum	Joined 2025	
Safety survey average	4.2 / 5	Safety topics
Total training hours	426 h	Only external training
Training hours per employee	3.64 h	
Training hours by gender	Men: 174 h (2.85 h/emp), Women: 252 h (4.50 h/emp)	
Collective bargaining compliance	Yes	Technology Industry Agreement
Employee participation	Kick-offs, initiatives, reward system	
Employee survey results	Leadership 4.2 / 5 Participation opportunities 4.2 / 5	

6.1 Workforce Characteristics

At the end of fiscal year 2024-2025, LM-Dental™ employed 117 people, of whom 114 were permanent and 3 fixed-term. The total staff included 50 operational employees and 67 administrative/office employees. The average age was 44.4 years, and the average employment duration was 9.56 years. The turnover rate for permanent staff was 4.32%.

Gender distribution was balanced, with 47.9% women and 52.1% men. Among supervisors, 25% were women and 75% men; in the management team, 14% were women and 86% men.

6.2 Health and Safety

LM-Dental™ is committed to maintaining a safe and healthy working environment for all employees. In addition to fulfilling all statutory requirements under Finnish legislation, LM-Dental™ has adopted a proactive approach to occupational health and safety. The company has implemented a wide range of measures to fulfill that approach. These include regular safety training, systematic safety observations, ergonomic assessments, employee well-being initiatives, and enhanced occupational health services. Occupational risks are regularly assessed, and early intervention is supported through close collaboration between supervisors and occupational health services. To promote recovery and continued employment, flexible work arrangements are offered when needed.

In 2024, there were 4 workplace accidents, one of which led to sick leave. Additionally, 3 commuting accidents were reported. In early 2025, LM-Dental™ joined the Zero Accidents Forum, a Finnish network coordinated by the Finnish Institute of Occupational Health. The forum promotes a proactive safety culture and aims for continuous improvement in workplace safety, with the goal of achieving zero occupational accidents. Membership in the forum reflects the company's dedication to preventive safety measures and employee well-being.

Employee survey results (January 2025) reflect a strong safety culture:

- Attention to safety matters: 4.2 / 5
- General working conditions: 4.1 / 5
- Confidence in safety practices: 4.3 / 5

6.3 Remuneration, Collective Bargaining and Training

LM-Dental™ complies with the Finnish Technology Industry collective agreements, ensuring adherence to minimum wage legislation. Regular dialogue is held with employee representatives regarding financial and operational matters taking into account the requirements of legislation.

In FY2024, a total of 426 hours of external training were provided.

All new employees complete a comprehensive onboarding program, including GDPR and Code of Conduct training. Leadership and workplace community training were conducted in 2024–2025, and AI-related training is being developed to support responsible technology use.

6.4 Employee Engagement and Participation

LM-Dental™ fosters a participatory culture through kick-off events, departmental discussions, and an initiative system that encourages employees to propose improvements. Successful initiatives are rewarded.

Employee survey highlights

Leadership and supervisor support	4.2 / 5	Employees feel they receive clear guidance and support from their supervisors.
Opportunities to participate and contribute	4.2 / 5	Staff feel empowered to influence and share development ideas.
Workplace atmosphere and fair treatment	4.0 / 5	A culture of trust and mutual respect prevails across the organization.

7 Governance

7.1 Code of Conduct

Our company's practices are guided by the Planmeca Group's Global Code of Conduct, which defines the ethical and legal framework for responsible business practices across all subsidiaries. This Code supports our values of transparency, integrity, and sustainability, and aligns with the governance-related indicators of the VSME Basic Module. [The Planmeca Group Global Code of Conduct can be found here](#)

7.1.1 Ethical Business Conduct

All employees are expected to act with integrity and in compliance with applicable laws and internal policies. The Code promotes ethical decision-making, transparency, and accountability throughout the organization. Mandatory Code of Conduct training is provided for all employees, including onboarding sessions for new hires.

7.1.2 Anti-Corruption and Fair Competition

The Code strictly prohibits corruption, bribery, and anti-competitive behavior. Employees are trained to recognize and avoid conflicts of interest and to engage only in fair and lawful business practices. No fines or convictions related to corruption or bribery have occurred during the reporting period or previously.

7.1.3 Whistleblower Protection

A confidential whistleblowing channel is available for reporting suspected misconduct. LM-Dental™ ensures that all reports are handled discreetly, and that whistleblowers are protected from retaliation. No retaliation cases have been reported.

7.1.4 Data Protection and Information Security

The Code emphasizes the importance of lawful and secure processing of personal data. LM-Dental™ complies with data protection regulations and has internal policies to safeguard information assets.

7.1.5 Product Safety and Regulatory Compliance

LM-Dental™ is committed to delivering safe, high-quality products that meet international standards, including ISO 13485 and ISO 9001. Compliance with medical device regulations is a core part of the company's quality management system.

7.1.6 Corporate Responsibility and Sustainability

The Code supports environmental stewardship, social responsibility, and ethical governance. LM-Dental™ contributes to sustainability through circular economy initiatives, responsible sourcing, and community engagement.

7.1.7 Supplier Responsibility

As a supplier within the Planmeca Group, LM-Dental™ is committed to the Group's Global Distributor and Supplier Code of Conduct. This Code outlines the legal, ethical, environmental, and social responsibilities expected by all suppliers.

LM-Dental™ has formally adopted the Code and ensures compliance through documented internal procedures, employee training, and responsible sourcing practices. The company adheres to applicable laws, promotes fair labor conditions, safeguards data privacy, and supports environmental stewardship.

No violations or breaches of the Code have been reported, and LM-Dental™ remains prepared for audits and reporting obligations as required by the Group.

8. Current Actions and Achievements

We are proud to highlight the sustainability actions and achievements that represent the company's most significant progress to date. These initiatives reflect our strategic commitment to responsible business practices and continuous improvement. From climate action and product life cycle assessments to occupational safety and stakeholder engagement, the following examples demonstrate how sustainability is actively integrated into our operations and culture.

8.1 Strategic Sustainability Development

In 2025, we established a dedicated sustainability team to coordinate and develop the company's sustainability efforts. The team launched a structured roadmap process to guide long-term development and ensure alignment with both internal goals and external expectations. Current priorities include evaluating our sustainability performance and conducting a materiality analysis to identify key areas for improvement.

8.2. Climate Action and Environmental Responsibility

8.2.1 Carbon Footprint Calculation

In 2024, LM-Dental™ conducted its first carbon footprint assessment, covering Scope 1 and Scope 2 emissions. The calculation followed the GHG Protocol and was carried out as part of the Finland Chamber of Commerce's Climate Program. The results serve as a baseline for future emission reduction planning.

8.2.2 Participation in the Climate Program

LM-Dental™ is actively involved in the Climate Program for SMEs, coordinated by the Finland Chamber of Commerce. The program supports climate action through training, tools, and expert guidance. Participation demonstrates the company's commitment to transparency and continuous improvement in environmental responsibility.

8.2.4 Life Cycle Assessment (LCA)

LM-Dental™ has conducted a third-party verified LCA for the Gracey curette, following ISO 14040 and 14044 standards. The assessment covers the full product life cycle and supports sustainable product development by identifying environmental hotspots.

8.2.6 LM-EcoExchange™ Campaign

This campaign encourages dental professionals to return used instruments for recycling. Organized in collaboration with Kuusakoski Oy in Finland, the initiative enables nearly 100% material recovery and supports sustainable procurement.

8.3 Occupational Safety and Wellbeing

8.3.1 Zero Accidents Forum Membership

In early 2025, LM-Dental™ joined the Zero Accidents Forum, reinforcing its commitment to occupational safety. The forum promotes a proactive safety culture and continuous improvement, with the goal of achieving zero workplace accidents.

9. Looking into the Future

Defining Focus Areas Through Materiality

LM-Dental™ is conducting a materiality analysis to identify the most significant environmental and social impact areas. The results will guide the setting of future sustainability targets and actions, ensuring that efforts are focused on the most relevant themes for the company and its stakeholders.

Expanding Climate and ESG Work

The company aims to:

- Gradually expand its carbon footprint assessment beyond Scope 1 and 2 emissions
- Strengthen ESG reporting practices in line with international standards and stakeholder expectations

These steps support our long-term sustainability goals and continuous improvement.

LM-Dental™ aspires to be a forerunner in sustainability within its industry.

VSME Index – Coverage of Basic and Comprehensive Modules

Basic Module

Data Point	Included?	Additional Info	Page(s) and Table Reference
B1 – Basis for Reporting	Yes	Reporting principles and scope explained	Page 4
B2 – Policies and Practices	Yes	Values, vision, sustainability approach; strategic focus	Pages 5-6
B3 – Energy and GHG Emissions scope 1 & 2	Yes	Energy and emissions overview; includes Scope 1 & 2 data, intensity indicators; GHG Protocol applied	Pages 6-9, Tables 3. and 4.
B4 – Pollution	No	No legal or system requirement to report; operations cause no significant pollution.	Page 9-10
B5 – Biodiversity	No	No requirement to report; no sites in sensitive areas and no significant land-use impact.	Page 9
B6 – Water Use	Yes	Water withdrawal and consumption explained	Page 10, Table 5.
B7 – Resource Use, Circular Economy, Waste	Partial	Waste data reported; resource use indicators currently unavailable. Development planned for future roadmap.	Pages 11-12, Tables 6-8.
B8 – Workforce General Info	Yes	Workforce characteristics; gender and age distribution	Page 13, Table 9.
B9 – Health and Safety	Yes	Accident data and Zero Accidents Forum membership	Pages 12-13, Table 9.
B10 – Remuneration, Collective Bargaining, Training	Yes	Training hours and collective agreements	Pages 13-14, Table 9.
B11 – Corruption and Bribery	Yes	Anti-corruption policy; no cases reported	Page 15.

Comprehensive Module

Data Point	Included?	Additional Info / Table Reference	Page(s) and Table Reference
B3 – Energy and GHG Emissions scope 3	No	Scope 3 emissions not yet reported; calculation initiated for future inclusion	–
C1 – Strategy	Yes	Strategic sustainability development	Pages 3 and 16
C2 – Policies and Future Actions	Yes	Policies and roadmap actions	Page 16
C3 – Emission Reduction Targets	No	Targets under development	–
C4 – Climate Risks	No	Climate risks assessed in QMS risk analysis; no significant risks identified. Broader assessment planned.	–
C5 – Workforce Additional Info	Yes	Employee engagement and participation	Page 13, Table 9.
C6 – Human Rights	Partial	Human rights policy referenced; Supplier Code of Conduct partly applied; own policy description needed for full compliance.	Page 15
C7 – Severe Negative Human Rights Impacts	Yes	No cases reported	Page 15
C8 – Revenue Sources	Yes	Company introduction	Page 4, Table 1.
C9 – Gender in Governance	Yes	Management gender distribution	Page 13, Table 9.

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