

LINET

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LINETGROUP

WHISTLEBLOWER PROTECTION POLICY

Table of Contents

1	PURPOSE OF THE POLICY.....	3
2	INTRODUCTION.....	3
3	WHO CAN FILE A REPORT?.....	3
4	WHAT SHOULD BE REPORTED?.....	4
5	FILING A REPORT.....	4
6	RIGHT TO PROTECTION OF REPORTING PERSONS.....	5
7	PROTECTION OF PERSONS AFFECTED BY REPORT.....	6
8	PROCESS OF REPORT EVALUATION.....	6
9	CONCLUSION OF REPORT EVALUATION.....	7
10	RELATED LINET GROUP POLICIES.....	8
11	NON-COMPLIANCE.....	8
12	POLICY APPROVALS.....	8

1 PURPOSE OF THE POLICY

This policy sets out to inform reporting persons of the options available to them when reporting suspected illegal activity, which relates to LINET Group SE (hereinafter also as the "Company") operations. This policy contains information about the types of suspicions that should be reported, the rights of reporting persons, procedures for investigating reports and the notifying of reporting persons of the outcomes of such investigations.

2 INTRODUCTION

The term "whistleblowing" is used to describe a disclosure by an employee or another person of suspected wrongdoing within an organisation. It is essential that reporting persons, or whistleblowers, feel safe and report their suspicions in early stages of the suspect activity.

Company supports its employees and other persons in reporting matters that are deemed to contravene the rules and/or values upheld by Company. By implementing its Ethics Line, Company makes available various reporting channels that ensure the protection of the reporting person's identity. Where the identity of the reporting person is known, it is never disclosed without the explicit consent of the reporting person. Similarly, no other information is disclosed that could be used to infer a reporting person's identity (unless required by law).

Timely reporting of suspected wrongdoings is beneficial as it facilitates the speedy investigation of the reported matter and reduces the chances of any negative impacts.

3 WHO CAN FILE A REPORT?

Reports may be filed by natural persons who have become aware of an illegal activity in connection with their work or similar activity performed for Company. Such persons include:

- Company's employees (including former employees) and applicants for jobs with Company,
- employees on temporary work assignments in Company ("agency workers"),
- volunteers or interns working in Company,
- sole traders acting as suppliers to Company or bidding for a supply order from Company,
- employees or other natural persons working under the supervision of Company suppliers,
- shareholders and/or members of statutory bodies of Company.

4 WHAT SHOULD BE REPORTED?

The Ethics Line can be used to report suspicions of the following types of wrongdoing:

- criminal offence (including theft and fraud) or misdemeanour,
- violations of company's principles and/or procedures,
- bullying, harassment, discrimination or substance abuse,
- violations of rules pertaining to the protection of privacy and personal data, and the security of network and information systems,
- threats to health and/or safety or persons,
- damage to the environment,
- violations of other statutory and legal obligations,
- attempts to suppress or conceal information regarding any of the above.

This policy does not apply to any service-related complaints or complaints about unsatisfactory quality. Reporting persons must have reasonable grounds for believing that the matter to be reported is concerned with one or more of the areas covered by this policy. It is possible to report past, current or likely future matters. There is no requirement for definitive supporting evidence to be included with the report. Disclosures need only be made in good faith given the circumstances at the time of the disclosure.

5 FILING A REPORT

It is recommended that all relevant suspicions be reported using the Ethics Line in the manner described below. This approach ensures a timely response and investigation. It is best to use the Ethics Line portal for the reporting process. The Ethics Line is available on these links:

For Linet spol. s r.o.:

<https://ethicshotline.eu/cs/home/?client=00507814>

For Wissner bosserhoff Germany:

<https://ethicshotline.eu/cs/notification/new/?client=277030837>

For the following companies:

Wissner bosserhoff Netherland

Smart Care Austria

WIBO Services (Germany)

Linet Iberia (Spain)

Bigla Care (Switzerland)

Wissner-bosserhoff (Mexico)

Linet Australia

Linet Canada

Borcad Medical

Linet Sweden

Linet Singapore

Linet do Brasil

Wissner-bosserhoff (Belgium)

Linet Americas (USA)

Linet France

Linet Italia

Linet UK

Pegasus Group (Australia) – Health Group Pty Ltd, Certitude Healthcare Pty Ltd, Certitude Healthcare Trust, Hospital At Home (Wagga Wagga) Pty Ltd + H2H Healthcare Pty Ltd, Peak Care Equipment Pty Ltd and Pegasus Healthcare Limited

<https://ethicshotline.eu/cs/home/?client=53149629>

The acceptance, administration and impartial investigation of reports is conducted for us by employees of BDO Audit s.r.o., with its registered offices at V parku 2316/12, Chodov, post code 148 00, Prague 4, reg. No.: 45314381 (“BDO”) and by BDO AG Wirtschaftsprüfungsgesellschaft, Stockholmer Allee 32B, 44269 Dortmund, Germany. They have been authorised by Company to act as “competent persons” as per whistleblower protection legislation. Additional contact information is available on the Ethics Line portal.

Reports may also be filed by telephone on the following number +420 241 046 199 (general) and +420 739 771 758 for Wissner bosserhof Germany between 9:00 and 16:00.

6 RIGHT TO PROTECTION OF REPORTING PERSONS

It is understandable that potential reporting persons may be apprehensive about reporting their suspicions and possible consequences befalling them. Company has developed this policy to implement a framework which ensures that Company employees and third parties are listened to and can share their justified suspicions of wrongdoing without fear of retaliation. Company thus ensures the protection of persons reporting their suspicions in good faith even if the suspicions subsequently prove to be

unjustified. Reports made with the intention to provide knowingly false information and damage Company do not enjoy such protections and may be penalised in compliance with whistleblower protection legislation.

Reporting persons may decide to file their reports anonymously. Where the reporting person shares their identity, Company will not disclose any personal information without the explicit consent of the reporting person to any person other than the competent persons authorised to investigate reports. The same applies to any other information from which the identity of reporting persons could be inferred (unless required by law, such as in connection with investigation by law enforcement authorities or as part of judicial proceedings).

7 PROTECTION OF PERSONS AFFECTED BY REPORT

Persons affected by the investigation of a report are entitled to fair treatment during the course of the investigation. This includes the unbiased and objective assessment of relevant facts, the prohibition of discrimination and the protection of personal data as stipulated by applicable legal regulations.

8 PROCESS OF REPORT EVALUATION

The receipt of a report will be confirmed by BDO within seven days. BDO also notifies designated persons within Company about the receipt of a report, together with information regarding the nature of the report.

Next, BDO evaluates whether a breach was committed as specified by whistleblower protection legislation and/or associated national legislation for the purposes of the subsequent confirming or disproving of the reported suspicion.

BDO is not authorised to share any specific information with the reporting person regarding the course of the investigation. Where possible, the reporting person will be informed as to whether the report is to be investigated or is subject to an ongoing or concluded investigation.

BDO may use a system of confidential communication with the reporting person to obtain additional information as necessary. BDO may also request a meeting with the reporting person as an opportunity for the latter to explain their suspicions in detail and provide any available evidence. The reporting person is not obliged to agree to such a meeting.

BDO may also request cooperation from any person to whom the report is related and/or other Company employees who may assist in the investigation. Information regarding received reports will be retained for at least five years from the date of receipt.

Should a reporting person feel at any point during the investigation that they are the subject of retaliatory measures as a result of their report, they must notify BDO of the fact at their earliest opportunity. Any such claim will be reviewed as part of the investigation and any person found to have participated in any retaliatory measures will be treated in compliance with applicable labour law provisions.

9 CONCLUSION OF REPORT EVALUATION

Based on the information acquired, BDO determines whether an evaluated report is justified.

Anonymised conclusions will be submitted to designated persons within Company along with any recommendations for the rectification of identified shortcomings and/or mitigation of identified risks.

The reporting person will be notified of the conclusion regarding the justification of their report within 30 days from the receipt of the report. This period may be extended in complicated cases by up to 30 days, no more than twice. The reporting person will be notified of any extension of the notification period.

Where measures are introduced as a result of the report evaluation with the aim of rectifying identified shortcomings or mitigating identified risks, BDO will inform the reporting person of the fact. Neither the measures introduced nor the information provided may encroach and/or jeopardise any interest protected by law, including objectives of criminal proceedings, misdemeanour proceedings or any other proceedings regarding an activity that bears the characteristics of a misdemeanour.

10 FINAL PROVISION

Notification can also be submitted to the relevant public administration body.

11 RELATED LINET GROUP POLICIES

LG Corporate Governance

LG Compliance program

LG Anti-Fraud program

LG Anti-corruption policy

12 NON-COMPLIANCE

All Individuals are required to adhere to this Policy. Failure to comply may result in disciplinary action up to and including termination from employment for cause, termination of contract, and civil penalties and/or criminal sanctions, depending on the circumstances.

13 POLICY APPROVALS

Approved on December 5, 2023

Approved by Tomáš Kolář, Thomas Erbslöh

REVISION HISTORY

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