1. PURPOSE

The purpose of this Directive is to establish an internal whistleblowing system at Wera Werk s.r.o. to prevent or detect serious infringements, in accordance with Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report infringements of Union law (the "EU Directive") and the related Act No. 171/2023 Coll., on the protection of whistleblowers, and with regard to the regulations governing the processing of personal data.

2.AREA OF VALIDITY

The Directive is binding on all employees of the Company; including those working for the Company under agreements for work performed outside the employment relationship, as well as on all other whistleblowers according to point 4.

3.RELATED DOCUMENTS

Act No. 171/2023 Coll., on the protection of whistleblowers
Directive (EU) 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of whistleblowers
Internal Directive VA 01550-0013, WERA Code of Ethics
Internal Directive VA 01550-0009, Protection of Personal Data at Wera Werk s.r.o.

4.DEFINITION OF TERMS

Whistleblower - a person who has obtained information about an infringement in the company Wera Werk s.r.o., to the extent:

(a) an employee
(b) a self-employed person working for the company
(c) a person carrying out an activity under a contract for the provision of supplies, services, works, etc.
d) members of the statutory body of the company or the parent company.
e) other persons working for the company (work experience, internship, volunteer work, etc.)

Whistleblowers also include persons who report or disclose information about violations of law and/or company bylaws obtained in the course of an employment relationship that has since ended, and persons whose employment relationship has yet to begin or who are applying for a job if the information about the violation was obtained during the recruitment process or other pre-contractual negotiations.

5. CONTENTS

5.1 Notification of infringements

Whistleblowers have the opportunity to report violations (notifications) to the company. This includes not only actual violations that have already been committed, but also potential violations that are likely to occur, as well as attempts to cover them up. These include, in particular, acts which have been or are about to be committed by a person for whom the whistleblower, even indirectly, has performed or is performing work or other similar activity, or by a person with whom the whistleblower has been or is in contact in connection with the performance of work or other similar activity, and which

(a) has the elements of a criminal offence,

(b) has the characteristics of an offence for which the law provides for a fine of at least CZK 100 000,

(c) violates this Act; or

(d) infringes another legal regulation or a regulation of the European Union in the field of

1. financial services, due diligence and other assurance services, financial products and financial markets,
2. corporate income tax,
3. prevention of money laundering and terrorist financing,
4. consumer protection,
5. compliance with product requirements, including product safety,
6. transport, traffic and road safety,
7. environmental protection,
8. food and feed safety, animal protection and animal health,
9. radiation protection and nuclear safety,
10. competition, public auctions and public procurement,
11. protection of internal order and security, life and health,
12. protection of personal data, privacy and security of electronic communications networks and information systems,
13. the protection of the financial interests of the European Union, or
14. the functioning of the internal market, including the protection of competition and state aid under EU law.

If other persons are named in the notification, they are in principle protected by the presumption of innocence.

02 If a report concerns activities other than those listed above, or if it is submitted by an anonymous person, it cannot be considered a report under the Whistleblower Protection Act, nor can the procedures set forth in this Act be followed. In such a case, the person responsible for handling the report will inform the whistleblower of this fact and, if necessary, advise them on possible next steps. Even so, the company may still investigate such reports if it deems them significant or potentially risky. The internal reporting system via the LegalTegrity app therefore technically allows for reports submitted by anonymous individuals.

5.2. Confidentiality and non-retaliation

Whistleblowers are guaranteed confidentiality and protection of their person. Even if the identity of the notifier and third parties mentioned in the notification is known, it will always be treated confidentially. Retaliation is prohibited not only for the whistleblower, but also for persons who would assist in identifying the information contained in the notification or in assessing its validity, as well as for persons close or otherwise related to the whistleblower under the Whistleblower Protection Act. Notifications made in good faith beyond the scope of the Whistleblower Protection Act are also protected.

Retaliatory action means an act or omission in connection with the whistleblower's work or other similar activity that was triggered by the making of a report and that may cause harm to the whistleblower or another person under the law.

Knowingly false statements are not protected. Knowingly false notifications may have legal consequences under the Whistleblower Protection Act (i.e., it may be an offence with a maximum fine of CZK 50,000).

5.3. Internal notification system

5.3.1.Competent person and contact details

The Competent Person is the person who receives, assesses the validity of and deals with notifications within the company's internal notification system. Wera Werk s.r.o. has designated the following persons as the competent person to carry out the activities of the competent person:

Ing. David Zeman
Mgr. Hana Klusáková
(hereinafter referred to as the "**Competent Person**")

The competent person shall record in particular:
(a) when, how and, if applicable, from whom the message was received,
(b) who and when allegedly committed what offence, violation, breach of internal regulations,
(c) the specific suspicious facts and evidence available; and
(d) where applicable, when and to whom the notification was previously made.

5.3.2. Means of receiving notifications

The Company receives notifications through the following internal channels for receiving notifications:

- by phone - contact to the relevant person: Ing. David Zeman, tel: 566 590 850
  Mgr. Hana Klusáková, tel. 566 590 821
- by e-mail - contact person: compliance@werawerk.cz
- via the LegalTegrity app link:
  https://app.whistle-report.com/report/2075a7be-ef65-4058-937b-0fd28a2da1ea

  on the company intranet under the link PERSON
  at www.werawerk.cz/o-nas/

- by post to the delivery address in the name of the relevant persons at the registered office of the company,
- in person at the office of the person concerned or at another agreed location

In addition to the internal notification methods listed above, there is also a legal option to submit a notification through the Department of Justice website www.oznamovatel.justice.cz.

5.3.3. Submission and receipt of the notification, informing the notifier of the outcome

The notifier may submit a notification through the internal notification system in writing or orally (including by telephone) and, at his/her request, in person.

The competent person shall notify the notifier in writing of the receipt of the notification within 7 days from the date of its receipt.

The competent person shall assess the validity of the notification and inform the notifier in writing of the results of the assessment within 30 days of receipt of the notification. In factually or legally complex cases, this period may be extended by up to 30 days, but not more than twice.

In the event that the complaint proves to be justified, the company is obliged to take appropriate measures to remedy or prevent the illegal situation following the notification.

If the notification is found to be unfounded, the notifier will be informed without delay of the reasons for non-compliance and will be advised of his/her further rights.

5.3.4.Duty of confidentiality

Only the competent person who acts impartially in dealing with any notification may take cognisance of the notifications made. The competent person shall not disclose to any other disinterested person any information which might defeat or undermine the purpose of the notification.

The general competent person is obliged to maintain the confidentiality of the facts which have come to his/her knowledge in the course of his/her activities, in particular the information contained in the notification, as well as to ensure that the identity of the notifier is not disclosed.

Information on the identity of the notifier and other persons under applicable law may be provided only with their written consent, unless the person concerned is obliged to provide such information to public authorities under generally binding legislation; this also applies to information on the identity of the person named in the notification.

If the competent person provides information on the identity of the whistleblower to a public authority pursuant to the preceding Article, he shall inform the whistleblower thereof in advance, together with the reasons for which he is obliged to provide the information on the identity, and shall give the whistleblower the opportunity to comment on the provision of the information.

5.3.5.Personal data protection

Any processing of personal data is carried out in accordance with Czech and European regulations.

Personal data which are manifestly irrelevant to the processing of the notification shall not be collected and, if obtained by accident, shall be deleted without undue delay.

The processed personal data and documents related to the notification are recorded and stored in the company in accordance with the applicable legislation (as of the date of this Directive, the time limit is 5 years from the date of receipt of the notification).

Only the competent person shall have access to this record and to any documents held.

6. DOCUMENT INTRODUCTION AND CHANGES

Index		date	Shortcut	Name
02	Made by:	14.08.2026	PPO	Klusáková
	I'm gonna take a look:	14.08.2026	PPO	Víchová
	approved:	14.08.2026	VF	Jaroš Zeman