

INTERNAL REPORTING AND FOLLOW-UP PROCEDURE ¹

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¹ Document prepared based on Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law and the Polish act of 14 June 2024 on protection of whistleblowers.

I. Preamble

STX Next is a common good. The proper functioning of the company means attractive jobs, good atmosphere and safety, the high quality of our services and products, the satisfaction of customers and clients, and consequently financial stability and growth. Protecting these assets is shared responsibility of the entire STX Next team.

Therefore, STX Next adopts the "Internal reporting and follow-up procedure".

II. Purpose of the procedure

1. The purpose of this procedure is to:
 - establish secure channels for reporting breaches;
 - establish rules for reporting and their acceptance;
 - establish transparent and fair rules for follow-up actions, including verification of the legitimacy of the reporting; and
 - protect people who may be victims of retaliation in connection with the reporting.
2. In the long term, this procedure aims at:
 - counteracting violations of the law, internal regulations and ethical standards;
 - fostering a sense of shared responsibility for the workplace within the STX Next team; and
 - protecting the interests of employees², STX Next, its environment and stakeholders.

III. Subject of the reporting

1. The reporting may relate to a breach.
2. A reporting of a breach includes information, such as reasonable suspicion regarding an act or omission implying a breach of law, internal regulations or ethical standards that has occurred or is likely to occur at STX Next. Attempts to hide a breach are also subject to such reporting.
3. The following documents are considered, among others, the internal regulations or internal standards:
 - Work regulation;

² Employees under this procedure should be understood as persons employed under an employment contract or persons providing work on a basis other than employment relationship, including under a civil law contract.

- Terms and Conditions of Remuneration;
- Regulations for remote work;
- Social fund regulation;
- Data Protection Policy;
- Charter of Ethics;
- Anti-fraud, corruption and bribery policy;
- Anti-facilitation of tax evasion policy;
- Anti-slavery and human trafficking policy;
- STX Next Information Security Policy;
- STX Next User Information Security Manual;
- STX Next Operational Security;
- Information Security Organization at STX Next;
- Secure Software Development and Maintenance Policy;
- Procedure for entering and leaving the building.

IV. Reporting procedure

1. Reporting breaches is an expression of concern for the well-being of STX Next, its stakeholders and the environment in which it operates, and – the well-being of the whistleblower's colleagues.
2. Any person having a professional relationship with STX Next who has witnessed or has knowledge of a breach should report it in accordance with this procedure. Use of the procedure is voluntary and does not exclude the normal chain of command.
3. A person who witnesses an apparent breach, especially one employed at STX Next, and who does not report it, may be held liable as an employee. In particular, if by his or her failure to do so s/he endangers the life and health of others or contributes to significant material, social or reputational damage.
4. Reporting can be made by way of:
 - a. internal channels at STX Next (internal reporting);
 - b. external reporting channels set up by public authorities and, where appropriate, to the institutions, bodies or organizational units of the European Union (external reporting).

STX Next encourages the use of internal channels in the first instance so that the follow-up actions regarding the reporting in question can be immediately undertaken internally in accordance with this procedure.

V. Internal reporting

1. The Ethics Committee is responsible for accepting reports under the STX Next procedure.
2. Breaches can be reported through the following internal channels:
 - a. at the request of the whistleblower by means of a face-to-face meeting (in-person or teleconference via electronic means of communication) held within 14 days from the date of submission of the request to the Ethics Committee at the following e-mail address: ethics@stxnext.pl;
 - b. via stxnext.liniaetyki.com web platform (without the www prefix in the address),
 - c. by e-mail to the following e-mail address: ethics@stxnext.pl.
3. Oral reporting referred to in section V.2.a. must be documented by drafting minutes thereof.
4. A whistleblower has the right to check, correct and approve the minutes.
5. The reporting may be:
 - a. personal – when the whistleblower provides his/her personal (identifying) data along with his/her mailing address or e-mail address, or when his/her identity can be verified based on other information contained in the report;
 - b. anonymous – when the whistleblower does not give his or her personal (identifying) data and it is not possible to establish his or her identity from other information contained in the report.
6. The decision to provide personal identifying data is made by the whistleblower by choosing the appropriate method of reporting. In the case of an anonymous report, the identity of the whistleblower will not be established, either during the investigation or outside it.
7. The personal data of the whistleblower and other persons referred to in the report is confidential. Personal data is considered to be any information that identifies a person directly, such as name and surname, or indirectly, such as the circumstances in which s/he participated, as well as e-mail address and position - if they are of an individualized nature.
8. If the identity of an anonymous whistleblower is recognized in the course of the investigation, s/he retains all rights to protect the confidentiality of his/her personal data in accordance with section V.7. In the event of such recognition, the whistleblower will be informed of the identity recognition.
9. Subject to the exception referred to in section V.10. below, the personal data of the whistleblower may not be disclosed without his/her express consent to any person other than those authorized to accept reports and follow up actions.
10. The identifying data of the whistleblower may be transferred only if it is a necessary and proportionate measure for the implementation of investigations

or judicial proceedings by the relevant authorities. In this case, the whistleblower shall be informed of the planned date of data transfer.

11. The whistleblower receives an acknowledgement of receipt of the report within 7 days of that report, unless the whistleblower has not indicated an address to which the acknowledgement of receipt should be sent. For reports made through the channels referred to in point 1.b, the whistleblower shall receive an automatic acknowledgement on the stxnext.liniaetyki.com platform.
12. In the case where the person concerned makes a request for access to his/her data or for the transfer of a copy of the data, such a request shall be executed without indicating the whistleblower's identifying data, unless the whistleblower has consented to the disclosure of identifying data.

VI. External reporting

1. Information needed for external reporting, including:
 - contact details, in particular postal and e-mail addresses and hotline number,
 - procedure to be followed in the event of external reporting,

is available on the websites of public authorities and the competent institutions, bodies or organizational units of the European Union that operate external reporting channels.

VII. Follow-up actions

1. Persons undertaking follow-up actions should act with due diligence.
2. Follow-up actions include:
 - a. verification of the authenticity of the allegations contained in the report;
 - b. actions and decisions resulting from the verification of the legitimacy of the report, in particular:
 - proceedings conducted on the basis of internal regulations and policies,
 - actions to recover funds or other losses incurred as a result of the breach;
 - decisions concerning the person named in the report or other persons responsible for the breach, including decisions enforcing the liability of such persons in connection with the breach;
 - decisions to protect the whistleblower from retaliation, including transfer to another job position;
 - decisions enforcing employee liability against those who retaliate;
 - actions to prevent future breaches;

- closure of proceeding.
3. The Ethics Committee is established.
 4. The tasks of the Ethics Committee include:
 - a. carrying out an investigation and verification of the legitimacy of the report;
 - b. preparation of an investigation report together with recommendations for decisions arising from the investigation as a result of the reporting.
 5. Decisions resulting from the verification of the legitimacy of a report are taken by the Management Board. The Management Board may delegate specific decisions to other relevant staff of STX Next, in particular the supervisor/coordinator of the person concerned, the supervisor/coordinator of the retaliating person, the internal auditor, the head of the relevant department.
 6. Members of the Ethics Committee before the follow-up action is taken:
 - a. receive a written authorisation; and
 - b. sign a confidentiality undertaking, valid also after the termination of employment at STX Next.

Authorisations and confidentiality undertakings shall be provided to the relevant person for signature and kept by STX Next.

7. Persons involved in follow-up actions shall perform the assigned activities impartially. If circumstances arise that give rise to reasonable doubt as to impartiality, the person involved in the follow-up actions must refrain from the activities and inform the Chairperson of the Ethics Committee of the reasons. The Chairperson of the Ethics Committee may, upon his or her own initiative, remove a person whose impartiality is reasonably questioned from follow-up activities.

VIII. Reporting verification

1. The Ethics Committee shall be composed of two to five people - the Chairperson and ordinary members on a rotating basis. The Ethics Committee may delegate a member to carry out an activity individually.
2. Upon receipt of a report, the Ethics Committee shall take the following actions:
 - a. register the report in the internal reporting register;
 - b. provide the whistleblower with an acknowledgement of the receipt of the report with its number;
 - c. open an investigation and provides the report to the members of the Ethics Committee.

3. The Ethics Committee makes a preliminary verification of the report, determining whether it is manifestly unfounded. If the report is considered to be manifestly unfounded, the Ethics Committee gives relevant feedback to the whistleblower and closes the investigation.
4. The Ethics Committee also closes the investigation if the information contained in the report does not allow the investigation to continue and the whistleblower has not replied to the clarifying questions or has not provided his/her contact details.
5. After the preliminary verification, the Ethics Committee shall determine the steps to be taken in the investigation and the schedule for these steps.
6. The Ethics Committee shall conduct a fair investigation based on the following principles:
 - a. The Ethics Committee seeks to establish the actual facts;
 - b. The Ethics Committee comprehensively collects and conducts evidence – both supporting and contesting the legitimacy of the report;
 - c. The Ethics Committee may not disregard evidence on the ground that it is intended to demonstrate circumstances contrary to the findings to date;
 - d. Doubts that cannot be removed shall be resolved in favour of the person concerned;
 - e. The Ethics Committee shall ensure the confidentiality of personal and confidential data, including it shall maintain correspondence, provide relevant persons with the necessary information, organise staff hearings, consult experts and undertake other activities in a manner that guarantees confidentiality; personal data shall be anonymised where necessary;
 - f. The Ethics Committee shall respect the rights of the participants of the investigation, in particular the rights of the whistleblower and the person concerned;
 - g. The Ethics Committee shall conduct an investigation within a reasonable time.
7. The Ethics Committee may be assisted by an external or internal expert.
8. As a result of the investigation, the Ethics Committee shall draw up an investigation report in which:
 - a. it states that:
 - the report was well-founded, in whole or in part, as well as it indicates the legal or ethical standards that have been breached; or
 - the report was unfounded; or
 - available information does not allow to resolve the legitimacy of the reporting;
 - b. it may state irregularities not indicated in the report;

- c. it recommends actions following verification of the legitimacy of the reporting and then
provides the investigation report to the Management Board.
9. Once the investigation report has been provided, the Ethics Committee closes the investigation and makes the appropriate entries in the internal reporting register.
10. The Ethics Committee shall provide feedback to the whistleblower, including at least information about actions which have been or will be taken in response to the identified breach together with the justification of reasons for their undertaking. This feedback shall be provided within a maximum of 3 months from the acknowledgement of receipt of the report and if no acknowledgement of receipt has been provided - 3 months from the expiry of 7 days following the date of the report.

IX. Protection of the whistleblower and persons assisting in the reporting

1. STX Next protects persons reporting internally and externally against retaliation. The provisions on protection against retaliation apply mutatis mutandis to the person assisting in the reporting and to a person related to the whistleblower (e.g., a whistleblower-related person) if they also have a professional relationship with STX Next.
2. Retaliation means act or omission which occurs in a work-related context, is prompted by internal or external reporting, and which violates or may violate the rights of the whistleblower or causes or may cause unreasonable harm to the whistleblower.
3. Retaliation may also be considered the initiation of burdensome proceedings against the whistleblower.
4. Retaliatory actions, especially those involving violations of employee rights and the use of harassment and discrimination, are strictly prohibited at STX Next. An employee who commits retaliation will be subject to disciplinary action, which may result in dismissal. With respect to non-employees, retaliation may be considered a gross breach of contract and result in termination with immediate effect.
5. Retaliation against the whistleblower by supervisors/coordinators or employees or subordinates constitutes an action violating the interests of STX Next.
6. The whistleblower is subject to protection provided that:
 - a. s/he had reasonable grounds to believe that the information covered by the report was true at the time thereof and that such information constitutes information on a breach of the law, internal regulations or ethical standards, and

- b. s/he followed this procedure.
7. The following whistleblowers are protected:
 - a. employees and former employees of STX Next;
 - b. temporary employees;
 - c. persons rendering work for STX Next on a basis other than employment relationship, including under a civil law contract;
 - d. entrepreneurs working with STX Next;
 - e. shareholders of STX Next;
 - f. members of the bodies of STX Next;
 - g. commercial proxy holders;
 - h. persons providing work under the supervision and direction of a contractor, subcontractor or supplier of STX Next, including under a civil law contract,
 - i. interns;
 - j. trainees;
 - k. volunteers;
 - l. persons prior to entering an employment contract or any other contract with STX Next.
8. STX Next prohibits obstructing or attempting to obstruct reporting, particularly through violence, threat, or deception.
9. Disclosure of the identity of the whistleblower without his/her express consent is prohibited.
10. Protection does not apply to persons who knowingly report false information or manipulate it.
11. Notwithstanding the protection against retaliation, the whistleblower may be held liable in the relevant scope, in particular on the basis of employee liability, if s/he himself/herself participated in the breach. whistleblower

X. Protecting the persons concerned

1. The data of the person concerned constitutes confidential information.
2. Until the investigation is completed and the resolution of the legitimacy of the allegation of breach of the law or ethical standards, the person concerned is entitled to the presumption of innocence.
3. The person concerned is entitled to a fair investigation, in particular:
 - a. the right to have the matter resolved within a reasonable time before the Ethics Committee, composed in a manner that guarantees impartiality;

- b. the right to be informed of the opening of an investigation, whereby the Ethics Committee informs the person concerned in a timely manner, taking into account the need for the unimpeded collection of evidence, prevention of destruction or concealment of evidence, and taking into account the interests of the person concerned, the aggrieved and the witnesses;
- c. the right to be informed of the outcome of the investigation, whereby the Ethics Committee may refrain from informing the person concerned of the outcome of the investigation if the content of the report proves to be manifestly unfounded or is not confirmed;
- d. the right of defence, including the right to know the statement of reasons for the Ethics Committee's decision and to comment on the Committee's findings of fact and conclusions;
- e. the right to make requests for evidence in order to demonstrate the unfoundedness of an allegation of a breach of law or ethical standards.

XI. Education and communication

The Chairperson of the Ethics Committee oversees the organization of:

- a. trainings and communication for staff in relation to the implementation of reporting channels and this procedure,
- b. on-boarding trainings for new employees,
- c. periodic communication on how reporting channels work.

XII. Internal reporting register

- 1. The Ethics Committee maintains an internal reporting register.
- 2. The STX Next shall be the controller of the data stored in the register.
- 3. The following information shall be included in the register:
 - a. report number;
 - b. subject of a breach;
 - c. date of reporting;
 - d. personal data of a whistleblower and a person concerned;
 - e. whistleblower's contact address;
 - f. follow-up actions taken;
 - g. date of completion of the case.
- 4. The information contained in the reporting register is confidential and subject to the obligation of confidentiality. The Management Board, the Ethics Committee,

the Legal Department and other persons authorized by the Chairperson of the Ethics Committee have access to the reporting register.

5. The data in the internal reporting register shall be stored for a period of 3 years after the end of the calendar year in which the follow-up actions have been completed or the proceedings initiated by those actions have been terminated.
6. Personal data not relevant to the processing of the case shall not be collected in the register and, if accidentally collected, shall be deleted no later than 14 days after it has been established that its storage is unnecessary.

XIII. Publication and access to the procedure

1. The procedure has been consulted with and communicated to the employees.
2. The content of the procedure is available at the STX Next website.
3. The obligation to familiarize oneself with this procedure is part of the process of commencing work or cooperation with STX Next. Information about the procedure is provided each time to persons or legal entities applying for employment, order or contract at STX Next at the stage prior to signing the relevant contract.

XIV. Final provisions

1. References to STX or STX Next mean a reference to both STX Next S.A., with its registered office in Poznań (address: ul. Mostowa 38, 61-864 Poznań, KRS: 0000967074, NIP: 7781424849, REGON: 300013306) and its subsidiaries.
2. This procedure shall enter into force 7 days after being made available to the employees.
3. This procedure is subject to consultation with the company trade union organisations and in the absence thereof - with the employees' representatives.
4. The provisions of this procedure shall be reviewed at least once every three years.
5. In matters not covered by this procedure, the relevant provisions of Directive (EU) 2019/1937 of the European Parliament and of the Council on the protection of persons who report breaches of Union law, the Act of 14 June 2024 on protection of whistleblowers.
6. This procedure has been drawn up in two language versions. In case of any discrepancies, the Polish language version shall prevail.