

Code of Conduct for Allegro Group Suppliers and Business Partners

1. Introduction

As a significant participant in the Polish e-commerce market and one of the largest online transaction platforms, we are continuously guided by the idea of social responsibility. On an everyday basis we continue to pursue our ESG strategy and so contribute to sustainable development. In line with the “SustainableAllTogether” strategy, we have committed and actively strive to create the shared value, paying great attention to good relations with our employees, clients, suppliers, local communities and opinion leaders.

Our Suppliers and Business Partners play an important role in shaping responsible relationships on many levels of cooperation. The aim of this Code is to detail the basic expectations for corporate social responsibility that Allegro Group entities have toward its Suppliers and Business Partners. We would like them to understand our approach to social responsibility as well as the related expectations.

We believe that by following the principles of conduct and shared values, we keep on shaping responsible standards of business cooperation every day. Therefore, we expect that the Suppliers and Business Partners of companies belonging to the Allegro Group will adhere to this Code, which is compliant with applicable laws, international conventions, and good industry practices.

Allegro Group entities improve their activity in the responsible supply chain while at the same time encourage group’s Suppliers and Business Partners to take action in accordance with:

- 10 principles of the United Nations Global Compact and in support of the Sustainable Development Goals
- UN Guiding Principles on Business and Human Rights,
- Declaration of Fundamental Principles and Rights of Labor of the International Labor Organization, and its Core Conventions (including those concerning working hours, rest, and child labour)
- OECD Guidelines for Multinational Enterprises,

- regulations governing the use of conflict minerals and the OECD Due Diligence Guidelines for responsible supply chains of minerals from conflict-affected and high-risk areas.

2. Definitions

Group, Allegro Group: Allegro.eu and its subsidiaries.

Code: This Code of Conduct for Suppliers and Business Partners.

Supplier and Business Partner: A natural person, legal person, or organizational unit that supplies goods, provides services, or otherwise delivers value to any company belonging to the Allegro Group.

3. Rules for applying the Code

This Code is a set of guidelines that define the minimum level of ethical standards, conduct and ethics that is expected Suppliers and Business Partners to adhere to. By introducing clear rules, we aim to mitigate risks associated with unethical practices, violations of employee rights, or negative environmental impact

Violation of the provisions of this Code is considered a material breach of the cooperation with the Supplier or Business Partner. If a violation of the Code is confirmed, the plan of mitigation and remediation actions is established in cooperation between the Group and the Supplier or Business Partner. In justified cases, Allegro Group reserves the right to suspend business operations until the non-compliance is removed or, in extreme cases, halt cooperation if the Supplier or Business Partner deems it impossible to apply the provisions of the Code.

The Code is an important element of the Group's due diligence system in the supply chain. The Allegro Group values transparency, which is why it reserves the right to check how Suppliers and Business Partners apply the specified standards.

Suppliers and Business Partners, in the process of the cooperation, are obliged, at the request of Allegro Group to:

- provide important information about their suppliers and business partners, who participate in the execution of orders or services for the Group, which may affect the implementation of the contract between the parties and which result from

- applicable legal provisions and good business practices,
- cooperate with the Group in the due diligence process in the supply chain through activities such as audits and surveys.

Suppliers and Business Partners are obliged to ensure that the principles arising from this Code are communicated to their employees and their suppliers, who participate in the execution of orders or services for the Group, and expect them to comply with the standard described therein.

Compliance with the Code must not violate applicable law. In the event that the Code sets a higher standard than the applicable local, national, or regional regulations, we expect Suppliers and Business Partners to adhere to the principles set out therein. However, if local, national, or regional regulations are more restrictive than the provisions of the Code, we expect those regulations to be applied.

Suppliers and Business Partners with whom the total value of contracts exceeds PLN 500,000 per year, receive this Code to sign. AllSuppliers and Business Partners are informed about this Code, except those with whom the total value of contracts does not exceed PLN 15,000 per year.

	Yearly costs less than 15k PLN	Yearly cost between 15k and 500k PLN	Yearly cost above than 500k PLN
Required action	No action needed	Information about the Code	Sign the Code

4. Scope of obligations for Suppliers and Business Partners

A. LEGAL REGULATIONS

Suppliers and Business Partners are obliged to:

- respect the law,
- comply with all the provisions of the law applicable at the place of their operations,
- comply with the code of business ethics while acting as legally required,
- comply with the principles of ethics and fair competition, and avoid conflicts of interest,
- counteract corruption and disclose material information on their own suppliers or business partners that may have an adverse effect on performing a contract between the parties, and that stem from the applicable provisions of law and

good business practice,

- refrain from affecting or trying to affect business decisions by receiving or giving goods, gifts or other benefits that exceed allowed legal constraints,
- to comply with applicable law regarding the processing and protection of personal data and to apply the Group's procedures in this regard.

B. HUMAN RIGHTS

Suppliers and Business Partners are obliged to:

- respect human rights
- refrain from contributing to violation of human rights,
- recognize the legal personality of every human being,
- respect:
 - freedom of thought,
 - freedom of conscience and religion,
 - freedom to express their views and opinions, provided they do not infringe upon the rights and freedoms of others,,

C. STANDARDS AND CONDITIONS OF WORK

Suppliers and Business Partners are obliged to:

- provide employees with decent wages that meet national legal requirements regarding wages and, in the absence of such regulations, ensuring the salary that not lower than the minimum wage or living wage,
- provide employees with safe working conditions based on contracts consistent with national requirements and compliance with prescribed working hours,
- provide employees with access to information on labor rights to which they are entitled,
- recognize and respect employee's freedom of association, collective bargaining, and selection of representatives,
- eliminate any forms of forced labor ,
- to prevent the charging of recruitment fees and the use of unfair employment practices (including the impermissibility of retaining employees' identity documents or requiring financial payments as a condition of employment)
- not employ children, unless it is legally allowed and in line with legal regulations in this regard, and such people are provided with special care ensuring that they are prohibited from working in harmful conditions and that the number of working hours is not exceeded,
- treat employees with dignity and respect, as laid down and understood by the

- International Labor Organization and provisions of the Polish law,
- combat discrimination in employment, bullying, mobbing or harassment of employees,
 - comply with the provisions of the law and applicable standards of occupational health and safety.

D. PROTECTION OF NATURAL ENVIRONMENT

Suppliers and Business Partners are aware of the environmental obligations and Climate and Environmental Policy of Allegro Group and are obliged to:

- minimize, if possible, the material impact on the natural environment for example by reducing energy consumption, reducing CO2e emissions and other types of pollution, reducing the amount of generated waste, efficient use of resources and protecting biodiversity, including forests,
- provide information about the carbon footprint of products and services supplied to the Allegro Group, unless obtaining it constitutes an excessive financial burden,
- comply with national and local regulations on environmental issues, especially related to waste management (including transport, processing and storage), with particular emphasis on hazardous waste
- support a preventive approach to protecting the natural environment,
- take actions aimed to promote ecological responsibility.

5. Monitoring and review of the Code

This Code will be regularly reviewed and updated by the ESG team at least once in a two years to ensure its relevance and effectiveness in line with the latest trends and regulations concerning codes of conduct.

The Code was approved by the Board of Directors, ensuring it complies with the law and adheres to relevant guidelines.

All employees and contractors are responsible for implementing and applying the Code, overseeing its integration into Group operations, and ensuring that Group practices remain at the forefront of sustainability standards.

In the event of a breach of this Code, immediate corrective actions will be taken to address the violation. If an Employee or any other obligated person experiences or becomes aware of anything that violates the provisions of this Code, they should



immediately report this pursuant to the Whistleblowing Procedure. Any irregularities will follow the established non-compliance procedure and will be directed to the appropriate person if necessary. Furthermore, the findings and actions taken will be reported to the CEO, ensuring transparency and accountability.

Version 2.0 , date 2025-11-18

Supplier's signature

Name, surname and position