

## Procedure for reporting breaches of law, whistleblowing and taking follow-up measures (hereinafter: “Internal Reporting Procedure” or “Procedure”)

### 1. General provisions

- 1.1. The procedure defines the rules for making internal reports which are understood in the Allegro Group as communicating breaches in accordance with Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law – concerning Breaches of Law and any other non-compliance with internal Allegro Group policies, as well as for taking follow-up measures.
- 1.2. This document is part of the internal compliance system implemented by the Allegro Group and supports Allegro Group companies in operating lawfully and creating a safe working environment.
- 1.3. The Management Boards of Allegro Group companies:
  - 1.3.1. shall ensure that the Internal Reporting Procedure corresponds to the nature, scope and size of the conducted operations and shall take appropriate actions to achieve the objectives of the Procedure,
  - 1.3.2. shall have the persons referred to in Article 4.1.1-6 of the Internal Reporting Procedure acquainted with its content in a customary manner,
  - 1.3.3. shall ensure that applicants for employment under an employment contract or persons who seek cooperation on a different basis are informed about the Internal Reporting Procedure upon the start of the recruitment or negotiations prior to the conclusion of the contract,
  - 1.3.4. shall ensure that the resources necessary to operate the Internal Reporting Procedure are deployed and operational,
  - 1.3.5. shall constantly strive to implement organisational and technical arrangements to prevent Breaches of Law, and in the event the latter do occur, shall take action to enable their early detection and shall proceed to appropriate Follow-up.

### 2. Definitions

- 2.1. The terms used in the Procedure mean:
  - 2.1.1. “**Allegro.eu Chairman**” – a member of the Management Board of Allegro.eu, named by a resolution, authorised to receive and acknowledge receipt of Reports concerning the CSO, Risk and Compliance Manager or a Member of the Management Board of an Allegro Group company,

- 2.1.2. **“Chief Security Officer (CSO)”** – an independent and impartial person responsible for the security of the Allegro Group, who is entrusted compliance duties,
- 2.1.3. **“Risk and Compliance Manager”** – a person authorised to operate the Platform, in particular to receive and acknowledge receipt of Reports as well as to interact with the Reporting Person and pursue Follow-up,
- 2.1.4. **“Investigative Activities”** – means any activities taken as part of an internal investigation, in particular collecting data on a Breach of Law, hearing witnesses, examining evidence and documenting events,
- 2.1.5. **“Follow-up”** – means any action taken by Allegro Group to assess the accuracy of the allegations made in the Report, including the conduct of an enquiry, an internal investigation and preparation of a report that includes an assessment along with findings and recommendations for necessary actions, if any,
- 2.1.6. **“Retaliation”** – means any direct or indirect act or omission which occurs in a Work-related Context, which is prompted by internal or external reporting or by public disclosure, and which infringes or may infringe upon the rights of the Reporting Person, causes or may cause unjustified detriment to the Reporting Person, which includes vexatious proceedings against the Reporting Person.
- 2.1.7. **“Allegro Group”** – the Allegro corporate group including Allegro.eu SA (Luxembourg) and its related companies whose bodies adopt the Procedure for use,
- 2.1.8. **“Feedback”** – means the provision to the Reporting Person of information on the action envisaged or taken as Follow-up and on the grounds for such Follow-up;
- 2.1.9. **“Ethics Committee”** – a body composed of one or more persons, which examines Reports, conducts Investigative Activities and formulates proposals of action to be submitted to the competent management board of the Allegro Group company concerned by the Report,
- 2.1.10. **“Work-related Context”** – means current or future activities related to the performance of work under an employment relationship or other legal relationship constituting the basis for performance of work, provision of services or the holding of functions in or for an Allegro Group company, in the framework of which information about a Breach of Law has been acquired and Retaliation is possible,
- 2.1.11. **“Breach of Law”** – means any action or omission that is unlawful or aimed at circumventing the law, which concerns:
  - 1) public procurement law;
  - 2) financial services, products and markets;
  - 3) AML/CTF;
  - 4) product safety and compliance;

- 5) transport safety;
- 6) environmental protection;
- 7) radiation protection and nuclear safety;
- 8) food and feed safety;
- 9) animal health and welfare;
- 10) public health;
- 11) consumer protection;
- 12) protection of privacy and personal data;
- 13) security of networks and ICT systems;
- 14) financial interests of the Polish State Treasury, of local governments and of the EU;
- 15) the EU internal market, including public rules of competition, state aid and corporate taxation, as well as actions or omissions inconsistent with any other internal Allegro Group policies,

2.1.12. **"Reporting Person"** - means a natural person who reports or publicly discloses information on Breaches of Law acquired in a Work-related Context;

2.1.13. **"Person Concerned"** - means a natural or legal person or an unincorporated entity conferred legal capacity by law, who is referred to in the Report, external report or public disclosure as a person to whom the Breach of Law is attributed or with whom that person is associated,

2.1.14. **"Facilitator"** - means a natural person who assists a Reporting Person in the reporting process in a Work-related Context, and whose assistance should be confidential;

2.1.15. **"Platform"** - means a tool (interactive platform) implemented in Allegro Group companies intended for reporting Breaches of Law. The tool makes it possible for Reports to be made in a confidential manner and anonymously if the Reporting Person wishes to keep anonymity,

2.1.16. **"Report"** - means the communication of information on a Breach of Law orally or via the Platform.

2.2. In the event of any doubts or discrepancies in the wording of the definitions referred to in section 1 above, the applicable law on the protection of persons reporting breaches of law shall take precedence.

### 3. Purpose

3.1. The Internal Reporting Procedure is intended to enable the persons referred to in 4.1 below to make Reports in a Work-related Context and ensure that Reporting Persons are properly and effectively protected against Retaliation in connection with their Reporting.

3.2. The aim of the Internal Reporting Procedure is to create a special, independent channel for reporting Breaches of Law, such that will support the Allegro Group activities aimed at:

3.2.1. preventing Breaches of Law,

- 3.2.2. mitigating legal and financial consequences of detected Breaches of Law,
- 3.2.3. reducing reputational risk for the Allegro Group,
- 3.2.4. enhancing the image of Allegro Group companies as ethical and transparent entities,
- 3.2.5. eliminating possible cases and risk of law-breaking or detriment to the public interest.

## 4. Applicability

- 4.1. The Internal Reporting Procedure applies to Reporting Persons, including:
  - 4.1.1. employees, including temporary employees,
  - 4.1.2. persons providing services under a contract for specific work, contract of mandate, or other civil law contract,
  - 4.1.3. self-employed persons who become aware of a Breach of Law in a Work-related Context,
  - 4.1.4. persons who sit on the statutory bodies of Allegro Group companies,
  - 4.1.5. shareholders and stockholders of Allegro Group companies,
  - 4.1.6. interns, volunteers and apprentices,
  - 4.1.7. the persons referred to in points 4.1.1. to 4.1.6. above who make a Report in a Work-related Context before entering into an employment relationship or other legal relationship constituting the basis for the performance of work, provision of services or the holding of functions in or for the Allegro Group company concerned by the Report or when such a relationship has already ceased.
- 4.2. The protection afforded under the Procedure is also available to:
  - 4.2.1. Facilitators,
  - 4.2.2. third parties with ties to Reporting Persons,
  - 4.2.3. legal persons and organisational units that provide assistance to or have ties to Reporting Persons, in particular those owned by or employing Reporting Persons.

## 5. Reporting procedure

- 5.1. A Reporting Person, subject to section 2 below, can make a Report via:
  - 5.1.1. an internal channel,
  - 5.1.2. an external channel.
- 5.2. In the event that a Breach of Law can be resolved effectively within Allegro Group and the Reporting Person believes that there is no risk of Retaliation, Allegro Group encourages that Breaches of Law be reported in the first place via the internal reporting channel referred to in point 6 of this Procedure.
- 5.3. Allegro Group guarantees the confidentiality of the data of Reporting Persons using the internal channel, and if they wish to remain anonymous, also full anonymity. In order to facilitate internal reporting, a number of internal channels, as referred to in point 6 of this Procedure, have been made available.
- 5.4. In any case, a Report may also be made to a public authority and, where appropriate, to an EU institution, body, office or organisational unit, with the

internal reporting procedure bypassed. An external reporting channel may be used after the Report has been made by means of the internal channel or it can be used straight away.

- 5.5. The authorities to which external reports should be addressed are those that receive external notifications of Breaches of Law in the areas that fall within the scope of their respective competence.
- 5.6. An external Report concerning a crime is to be made to the Police, and in cases specified by law, also to a public prosecutor.
- 5.7. Information on the procedure to be followed when making an external report, including the authority's contact details to which a Report can be made, is available on the websites of the Public Information Bulletin of the relevant public authorities.

## 6. Internal reporting channels

- 6.1. The Allegro Group enables internal reports to be made via secure channels ensuring confidentiality and anonymity, should the Reporting Person wish to keep his or her data anonymous. Allegro Group ensures the confidentiality of identity and the protection of personal data of the Person Concerned.
- 6.2. Reports in the Allegro Group can be made:
  - 6.2.1. via the online Platform at: <https://whistleblowing.allegrogroup.com>,
  - 6.2.2. at a request from the Reporting Person – during a face-to-face meeting with the Risk and Compliance Manager (or the Allegro.eu Chairman insofar as competent as per section 3 above and section 4 below) arranged for within 14 days from the date when the request is received.
- 6.3. The following persons shall be responsible for receiving Reports:
  - 6.3.1. **when the Report is made via the Platform** – the Risk and Compliance Manager, subject to point below,
  - 6.3.2. **when the Report is made via the Platform for Reports concerning the CSO, Risk and Compliance Manager or Member of the Management Board of the Allegro Group company concerned** – Allegro.eu Chairman,
  - 6.3.3. **in the case referred to in 6.2.2** – the recipient of the Report,  
- if a Report concerning the CSO, the Risk and Compliance Manager or a Member of the Management Board of the Allegro Group company concerned by the Report is addressed to the Risk and Compliance Manager, the latter shall immediately forward the Report to the Allegro.eu Chairman, who is competent.
- 6.4. The following persons shall be responsible for acknowledging receipt of a Report, interacting with the Reporting Person in order to clarify the information contained in the Report, assessing the materiality and taking preliminary action such as to enable the initiation of an internal investigation:
  - 6.4.1. **the Risk and Compliance Manager**, subject to point below,

- 6.4.2. **the Allegro.eu Chairman** for Reports concerning the CSO, the Risk and Compliance Manager or a Member of the Management Board of the Allegro Group company concerned by the Report.
- 6.5. Changing the person responsible or naming other persons responsible for receiving and verifying Reports does not require the Procedure to be amended. The change of the person responsible for receiving Reports shall be effected in a customary manner.
- 6.6. The Allegro Group has in place technical and organisational solutions that ensure the non-disclosure of the identity of a Reporting Person – if the Reporting Person identifies himself/herself – and of the Persons Concerned, as well as of any third party named in the Report, in particular by:
  - 6.6.1. protecting the personal data and information to which the Report relates against access by unauthorised persons,
  - 6.6.2. granting access to personal data and information which the Report concerns only to persons who have been authorised to this effect in writing,
  - 6.6.3. having Reports examined and verified by persons who guarantee respect for the rights of Reporting Persons and persons concerned by the Procedure.

## 7. Receipt of Reports and scope of reported data

- 7.1. Each Report is subject to registration on the Platform, regardless of who and what the Report concerns. Incomplete Reports are also subject to registration insofar as the reported information enables the Report to be examined and verified in order to determine whether there has been a Breach of Law and to take Follow-up measures.
- 7.2. If a Report is made in a face-to-face meeting, the person who is receiving the Report shall acquire from the Reporting Person any information necessary for the Report to be examined, and shall proceed to recording the Report by drawing up a record of the meeting such as to capture the exact course of the meeting, and shall upload it to the Platform. In such a case, the Reporting Person shall receive a unique code from the person accepting the Report, using which the former will be able to log in to the Platform and track the Follow-up.
- 7.3. The Reporting Person shall have access to the record of the meeting via the Platform and can check, correct and approve the record. The Reporting Person can have the record corrected by sending comments and corrections via the Platform.
- 7.4. In order to ensure that his or her Report can be examined reliably and objectively, the Reporting Person should include the following information in it:
  - 7.4.1. a concise description of the matter with a statement of the relevant facts,
  - 7.4.2. indication of the Breach of Law,
  - 7.4.3. indication of the person, business unit or organisational unit which the Breach of Law concerns,

- 7.4.4. indication whether the Breach of Law concerns a past event,
  - 7.4.5. the source of knowledge about the Breach of Law,
  - 7.4.6. indication of the persons involved (including any witnesses or persons whom the Reporting Person has contacted as regards the matter),
  - 7.4.7. estimation of possible losses and risks related to the Breach of Law (if possible),
  - 7.4.8. contact address of the Reporting Person (correspondence address or e-mail address).
- 7.5. If he or she does not have any of the information referred to in point 7.4, the Reporting Person should make the Report by communicating the information he or she is in possession of, unless the disclosure of information could lead to the disclosure of the identity of the Reporting Person, and the Person has opted to make the Report as per section 6.
- 7.6. In order to maintain full protection, Reports made via the Platform may be made anonymously. A Reporting Person who wishes to remain anonymous should refrain from providing his or her identification data (in particular, he or she should not state in the content of the Report his or her name and surname or other identifying data).
- 7.7. Taking any attempts to determine the identity of a Reporting Person who has chosen to remain anonymous is unacceptable.

## 8. Processing of a Report

- 8.1. Within **7 calendar days** of receiving a Report, the Risk and Compliance Manager (Allegro.eu Chairman when competent) shall inform the Reporting Person that the Report has been received and recorded, unless the Reporting Person has not provided a contact address.
- 8.2. Together with the acknowledgment referred to in section 1 the Risk and Compliance Manager (Allegro.eu Chairman when competent) shall notify the Reporting Person of the latter's rights and obligations and about further processing of the Report.
- 8.3. All Reports should be treated with due seriousness and care, as well as with objectivity and confidentiality, in particular regarding the data of the Reporting Persons and of the Persons Concerned.
- 8.4. The person responsible for verifying Reports may use services of third-party advisors if this is justified by the nature of the Report or reasonable given the workload necessary to enquire into and examine the Report duly. In such a case, the advisor will be authorised to view the Report on the Platform.
- 8.5. The processing of a Report should only be kept track of on the Platform. Exporting data from the Report (e.g. by printing them) by persons responsible for verifying Reports is prohibited.



## 9. Enquiry

- 9.1. Upon receipt of a Report, it shall be subjected to a preliminary verification performed directly by the Risk and Compliance Manager or by the Allegro.eu Chairman (in the cases indicated in 6.3.2.)
- 9.2. Such a preliminary verification shall consist of the confirmation of the subject of the Report and determining the Report processing path. These activities shall be carried out promptly, not later than within 3 days from the date of receipt of the Report.
- 9.3. The acknowledgment of receipt of a Report initiates the enquiry proper.
- 9.4. Enquiries shall be conducted with due respect for the dignity and good name of the Persons Concerned. Until the Follow-up has been completed, such persons must not be treated adversely in connection with the Report.
- 9.5. In the course of an enquiry, all information contained in the Report should be checked and assessed objectively.
- 9.6. Within no more than 30 days from the date of receipt of the Report, the Risk and Compliance Manager (Allegro.eu Chairman when competent) shall conduct enquiries in order to determine the circumstances underlying the Report and shall take appropriate Follow-up measures. For this purpose, he or she shall exchange correspondence with the Reporting Person via the Platform.
- 9.7. In the case of Reports concerning the CSO, the Risk and Compliance Manager or a Member of the Management Board of an Allegro Group company, the Allegro.eu Chairman shall independently assess the relevance of the Report and shall decide on how to process it.
- 9.8. If the enquiry finds that the Report is manifestly unfounded, the Risk and Compliance Manager (Allegro.eu Chairman when competent) shall communicate relevant Feedback to the Reporting Person via the Platform. Upon the transmission of the Feedback, the Report shall be closed and the date of completion of the Report shall be recorded in the Report Records. Otherwise an internal investigation shall be initiated.
- 9.9. The Risk and Compliance Manager (Allegro.eu Chairman when competent) shall inform the Reporting Person via the Platform about:
  - 9.9.1. the stage of the enquiry,
  - 9.9.2. the outcome of the preliminary enquiry, i.e. the fact that the Report has been considered unfounded or is being further acted upon.
- 9.10. In the course of the enquiry, the Risk and Compliance Manager (Allegro.eu Chairman when competent) can seek consultation with members of management boards of Allegro Group companies, unless this gives rise to a conflict with the reported Breach of Law.



## 10. Internal investigation

- 10.1. An internal investigation consists of:
  - 10.1.1. Investigative Activities,
  - 10.1.2. deciding on how to proceed and preparing a report.
- 10.2. An internal investigation shall be carried out by the Ethics Committee. The work of the Ethics Committee shall be led by its chair. The Ethics Committee shall be chaired by the Risk and Compliance Manager (Allegro.eu Chairman when competent). The Ethics Committee may hold a one-person session.
- 10.3. If warranted by the circumstances, the chair of the Ethics Committee may appoint additional Ethics Committee members to examine a given Report.
- 10.4. In particular, the Ethics Committee may consist of:
  - 10.4.1. the CSO
  - 10.4.2. the Head of HR or relevant HR Business Partner,
  - 10.4.3. the Head of Legal, or a lawyer deputised by him or her,
  - 10.4.4. The Head of Division concerned by the Report or a person deputised by him or her.
- 10.5. If warranted by the circumstances, a person not employed in an Allegro Group company, who is not concerned by the Report, may also sit on the Ethics Committee.
- 10.6. In particular the following may not be members of the Ethics Committee:
  - 10.6.1. a Person Concerned,
  - 10.6.2. the Reporting Person,
  - 10.6.3. a Facilitator,
  - 10.6.4. the line manager or subordinate of the Reporting Person and/or of the Person Concerned,
  - 10.6.5. a person related to the Reporting Person and/or to the Person Concerned,
  - 10.6.6. a person remaining with the Reporting Person and/or the Person Concerned in such a legal or factual relationship that there is reasonable doubt as to their impartiality or independence in connection with the Reporting,
  - 10.6.7. the HR Business Partner from the area concerned by the Report.
- 10.7. The Committee shall operate in compliance with the principles of:
  - 10.7.1. confidentiality,
  - 10.7.2. impartiality,
  - 10.7.3. due diligence,
  - 10.7.4. exercising due efforts to explain the facts comprehensively and to examine the Report in all material respects.
- 10.8. The chair of the Ethics Committee shall exclude persons from the procedure if there are substantiated circumstances that may raise doubts as to their

- impartiality. In such a case, the chair shall appoint a new member of the Ethics Committee.
- 10.9. The scope of the internal investigation, the composition of the Ethics Committee and the date of its first meeting shall be determined **within 14 days** of the completion of the enquiry.
  - 10.10. The composition of the Ethics Committee should ensure competence, independence, objectivity and professionalism appropriate for a given Report.
  - 10.11. The Ethics Committee shall convene in its full composition, on dates set by the chair. The Allegro Group company concerned by the Report is required to provide the Ethics Committee with premises and tools necessary for the Committee to act properly and efficiently. The time devoted to the sessions of the Ethics Committee shall count against the working time of its members.
  - 10.12. The Ethics Committee shall assess the validity of the Report and formulate recommendations by a simple majority of votes. In the event of a tied vote, the chair shall have the casting vote. Members of the Ethics Committee may submit reasoned dissenting positions.
  - 10.13. The Ethics Committee may consult Reports put before it with or seek the opinion of the employee representatives.
  - 10.14. In the event of a reasonable need, the Ethics Committee may use advice and opinions of experts from outside the Allegro Group company concerned by the Report.
  - 10.15. Members and attendees of meetings of the Ethics Committee are obliged to maintain strict confidentiality of any information obtained during the meeting or in connection with the Report under examination.
  - 10.16. An internal investigation should be closed within 75 days from the date of recording of the Report. In any case, the deadline for providing the Reporting Person with Feedback via the Platform may not exceed 3 months from the date of acknowledgment of receipt of the Report or, in the absence of acknowledgement – 3 months from the lapse of 7 days from the date of the Report, unless the Reporting Person has not provided a contact address.
  - 10.17. While conducting an internal investigation, the Ethics Committee shall take Investigative Activities appropriate to the case at hand. In particular, the Ethics Committee may:
    - 10.17.1. talk to the Reporting Person,
    - 10.17.2. talk to the Person Concerned,
    - 10.17.3. hear witnesses,
    - 10.17.4. collect documentation relevant to the Report.
  - 10.18. Insofar as referred to in section 10.17, the Ethics Committee can request relevant Allegro Group companies to provide documents, their copies or excerpts, or access to premises in order to search for or secure evidence, and to carry out an on-site check.

- 10.19. If the activities performed as part of the internal investigation and the documentation collected do not confirm the reported Breach of Law, the Ethics Committee shall discontinue the internal investigation. It shall notify this to the Reporting Person promptly. Sections 10.20-22 shall apply accordingly.
- 10.20. The Ethics Committee shall compile a report on the internal investigation completed, which shall include an assessment along with the findings and recommendations for necessary actions, if any.
- 10.21. The Internal Investigation Report shall contain:
  - 10.21.1. identification of the Report concerned,
  - 10.21.2. indication of the persons involved in the examination of the Report,
  - 10.21.3. a description of the activities completed,
  - 10.21.4. the results of the completed Investigative Activities,
  - 10.21.5. a description of the established facts,
  - 10.21.6. recommended actions to be taken by the Management Board of the Allegro Group Company concerned by the Report,
  - 10.21.7. proposed further action.
- 10.22. The report shall be signed by all members of the Ethics Committee. The Chair shall immediately submit the report to the Management Board of the Allegro Group Company concerned by the Report.

## 11. Report Records

- 11.1. Each Report shall be recorded in the Report Records.
- 11.2. The Report Records shall be kept in electronic form, in an automated manner using the IT system available on the Platform.
- 11.3. The ICT system ensures that the Report Records is kept in a reliable, systematic manner and reflects the actual course of activities.
- 11.4. The Report Records shall be protected against access by unauthorised persons in a manner that ensures the integrity of the Records, protection of data against loss or unauthorised modifications.
- 11.5. The following persons shall have access to the Report Records:
  - 11.5.1. the Risk and Compliance Manager (excluding access to Reports that concern him or her),
  - 11.5.2. the CSO (excluding access to Reports that concern him or her),
  - 11.5.3. the Allegro.eu Chairman (for Reports concerning the CSO, the Risk and Compliance Manager or a Member of the Management Board of the Allegro Group company concerned by the Report).

## 12. Protection of Reporting Persons and prohibition of Retaliation

- 12.1. Personal data of the Reporting Person and personal data of the Person Concerned, as well as personal data of Facilitators, witnesses, and experts shall be subject to legal protection in accordance with personal data protection laws, the act on the protection of whistleblowers and company by-laws.
- 12.2. It is forbidden to disclose to third parties any personal data of the Reporting Person and of the Person Concerned, and/or any personal data of Facilitators,

witnesses, experts, unless the law provides otherwise. This shall also apply to any other information from which the identity of the above persons may be directly or indirectly deduced.

- 12.3. Grupa Allegro takes any measures to ensure at least protection against repressive actions, discrimination or other types of unfair treatment of the Reporting Person.
- 12.4. The Reporting Person shall be afforded the protection referred to in section 3 on condition that when making the Report he or she had reasonable grounds to believe that the information included in the Report was true at the time of making the Report and that such information implied a Breach of Law.
- 12.5. Retaliation against employees, including threats of retaliation and attempted retaliation, is prohibited. Retaliation shall be considered to include, but shall not be limited to, the actions listed in Article 19 of the Directive 2019/1937 of the European Parliament and of the Council of 23 October 2019 on the protection of persons who report breaches of Union law – unless the Allegro Group company concerned by the Report proves that the action taken does not constitute Retaliation.
- 12.6. The prohibition of Retaliation referred to in section 12.5 shall apply accordingly if work, provision of services or performance of functions for an Allegro Group company was, is or is to be rendered under a legal relationship other than an employment relationship, unless the nature of the work, service or function does not preclude its application to the Reporting Person.
- 12.7. If the work, service or function performed was, is or is to be performed on the basis of a legal relationship other than an employment relationship, making a Report may not, in particular, constitute the basis for Retaliation measures or an attempt or threat of Retaliation, in particular:
  - 12.7.1. termination of, withdrawal from or termination without notice of the contract to which the Reporting Person is a party, in particular regarding the sale or delivery of goods or provision of services,
  - 12.7.2. imposition of an obligation or refusal to grant, limitation of or withdrawal of an entitlement,- unless the Allegro Group company that has taken the actions referred to in section 12.7 proves that the actions taken do not represent Retaliation.
- 12.8. The protection of the Reporting Person afforded by this Procedure shall not apply in the case of Reports made in a manifestly groundless manner, in bad faith, in particular Reports that are false or defame another natural or legal person, as referred to in the Report, unless the law provides otherwise. In the above situations, Allegro Group may take appropriate legal action against a Reporting Person who is making a Report while aware that there has been no Breach of Law.
- 12.9. A Reporting Person who has suffered Retaliation or who suspects that Retaliation measures may be taken against him or her has the right to notify this

to the CSO, the Risk and Compliance Manager or to the Allegro.eu Chairman as competent.

- 12.10. The procedure for reporting Breaches of Law shall not apply in the event of cases involving the private lives of employees or conflicts between employees, unless such cases are directly related to the activities of Allegro Group companies or are a source of Breaches of Law.

## 13. Retention of documents

- 13.1. After receiving a Report, the Allegro Group Company concerned by the Report shall process personal data insofar as necessary to receive the Report or take Follow-up measures, if any. Personal data that are not relevant to the examination of the Report shall not be collected, and in the event of accidental collection, they shall be deleted immediately. Such personal data shall be deleted within 14 days from the moment they are found to be irrelevant to the case.
- 13.2. Personal data and other information in the Report Records shall be retained in accordance with the law applicable to the company employing the Reporting Person. In particular:
- 13.2.1. in the case of Czech, Slovak, Slovenian and Hungarian law, for a period of 5 years after the end of the calendar year in which the Follow-up was completed or after the proceedings initiated by the Follow-up were completed,
- 13.2.2. in the case of Polish law, for a period of 3 years after the end of the calendar year in which the follow-up was completed or after the conclusion of the proceedings initiated by the Follow-up.

## 14. Final Provisions

Allegro Group shall review the Procedure at least once a year.

**Last update 2023-11-27**

**This is the full version of the procedure.**