



Code of Conduct for Allegro.eu Suppliers and Business Partners

1. Objective

As the leader on the Polish e-commerce market and the most popular online marketplace we are constantly driven by the concept 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 of Conduct is to detail the basic expectations for corporate social responsibility that Allegro.eu 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.

2. Introduction to guidelines

We believe that by following the principles of conduct and shared values, we keep on shaping responsible standards of business cooperation every day. The Suppliers and Business Partners of Allegro.eu Group entities are obliged to respect these guidelines, which comply with the principles of law, conventions and other regulations.

Allegro.eu 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,
- UN Guiding Principles on Business and Human Rights,
- Declaration of Fundamental Principles and Rights of Labor of the International Labor Organization,
- 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.



3. Rules for applying the guidelines

This Code of Conduct is a set of guidelines that define the minimum level of ethical standards, conduct and ethics that we expect our Suppliers and Business Partners to adhere to.

Violation of the provisions of this Code of Conduct 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 Allegro and the Supplier or Business Partner. In justified cases, Allegro 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.

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

- provide important information about their suppliers and business partners which may affect the implementation of the contract between the parties and which result from applicable legal provisions and good business practices,
- cooperate with Allegro 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 own suppliers and expect them to comply with the standard described therein.

Suppliers and Business Partners with whom the total value of contracts exceeds PLN 500,000 per year, receive this Code to sign along with a questionnaire for suppliers and business partners. Other Suppliers 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 of Conduct	Sign the Code of Conduct and questionnaire for Suppliers and Business Partners

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.

B. HUMAN RIGHTS

Suppliers and Business Partners are obliged to:

- respect human rights
- refrain from contributing to violation of human rights,
- respect:
 - freedom of thought,
 - freedom of conscience and religion,
 - freedom of expression irrespective of the content and form of the views and opinions,
 - right to recognize the legal personality of every human being.

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 (regarded as all forms of work against the employee's will, without remuneration or remunerated in violation of legal regulations),
- 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 (*understood as non-discrimination on the grounds of race, skin color, gender, sexual orientation, marital status, pregnancy, parental status, religion, disability or age*), 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 policies of Allegro.eu 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,
- 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. Reporting irregularities

Any confirmed breaches of the Code of Conduct for Suppliers and Business Partners must be documented and reported, and remedial measures must be taken.

Irregularities in the application of the Code may be reported by persons working in any entities of the Allegro.eu Group, persons employed by Suppliers or Business Partners, or by external persons in accordance with the Procedure for reporting violations of law, irregularities and taking follow-up actions (Whistleblowing) operating in Allegro.eu.



The Supplier and Business partner uses procedures or mechanisms that enable employees to raise concerns without fear of reprisal or negative consequences.

6. Responsibility for the implementation of the document

The Board of Directors is responsible for the implementation and application of the Code of Conduct for Suppliers and Business Partners.

This document is regularly analyzed for compliance with the law and relevant guidelines and approved by the Board of Directors at least every two years.

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