



## Charity, Social and Sponsoring Activities Policy

This document has been drawn up by the Company in order to ensure transparent terms of charitable, social and sponsorship activities. The goals of this Policy are:

- Identifying obligations of the Group, its Employees, Contractors and staff members, in terms of discharging the Company's obligations pertaining to charitable, social and sponsorship activities;
- Ensuring transparency of expenses made by the Group that are not directly related to its business, by publishing the relevant information annually, which is intended to boost confidence in the Group and confirm the rational management of its assets owned jointly by the shareholders;
- Organising and identifying the overarching goals of charitable, social and sponsorship activities of the Group;
- Ensuring Allegro.eu's and Allegro Foundation's legal compliance and meeting the requirements of the Best Practices for WSE-listed Companies;
- Mitigating risk involved in charitable, social and sponsorship activities; and
- Introducing a policy that prohibits any kind of political involvement on the part of the company.

### Charitable and Social Activity

- The Group's charitable and social activities are in line with the CSR and Sustainable Development Strategy, in particular activities supporting the education and development of young people's skills, involving cooperation with local communities in which we operate, supporting social and charitable organisations, as well as ensuring ambitious, friendly and diverse workplaces where our employees can grow.
- The Companies conduct charitable and social activities targeting the following: people in poverty or in a homelessness crisis, children and youth, local communities, organisations and beneficiaries as part of international and humanitarian efforts, people with disabilities,



seniors, women, entrepreneurs, as well as disadvantaged and socially excluded groups, said activities spanning supporting education, environmental protection, respecting human rights, the labour market and professional activation, physical activity, tourism and recreation, as well as social welfare, health, animals, and other charitable and social activities, including volunteering.

- Charitable activities in the form of donations may not involve making donations to trade unions, employers' organisations, professional self-governing bodies, or sports clubs established as commercial companies. It is also prohibited to make any donations, financial contributions or contributions in kind, or sponsor political parties, foundations or associations established by them, public officials or politicians. This prohibition also includes military organisations or persons, as well as the arms industry.
- The Allegro Group mainly conducts charitable and social activities through the Allegro Foundation and through direct cooperation of the Group Companies with charities and social and non-governmental organisations, educational institutions, health care institutions and individual beneficiaries.
- Charytatywni.Allegro.pl auctions will be limited exclusively to charity, social and philanthropic goals, associated with social welfare as well as public benefit initiatives.
- Group Companies do not finance or provide in-kind or financial support, and do not enable the creation of fundraisers or the use of the Charytatywni.Allegro.pl platform by organisations and institutions that violate law or standards of decency, infringe upon the rights of third parties or commonly accepted social norms, promote fascism or other totalitarian political systems or incite hatred e.g. on the basis of nationality, ethnic origin, race or religious beliefs, or lack thereof, as well as those that could have a negative impact on Allegro's image or reputation.
- Therefore, auctions and fundraisers are prohibited on the Allegro Group Platform if they:
  - Promote fascism or any other totalitarian system, incite to or spread hatred on the grounds of nationality, ethnicity, race, religion or atheism
  - Are organised by or for the benefit of political parties and organisations whose principal activity is of political nature, or are associated with political agitation



- Are organised by or for the benefit of organisations whose environmental impact is significantly negative or organisations whose activity contradicts the scientific consensus on climate change
- Are organised by or for the benefit of organisations whose activities or values violate human rights
- Violate the Allegro's or any Group Company's Terms & Conditions or internal Group Policies, including the Group's Code of Ethics.

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**Full version of the policy is an internal information, not publicly disclosed.**