



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

1. General provisions	2
2. Definitions	3
3. Purpose	5
4. Applicability	6
5. Reporting policy	6
6. Internal reporting channels	7
7. Receipt of Reports and scope of reported data	8
8. Processing of a Report	10
9. Enquiry	10
10. Internal investigation	11
11. Report Records	14
12. Protection of Reporting Persons and prohibition of Retaliation	14
13. Retention of documents	16
14. Final Provision	16

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The purpose of this Whistleblowing Policy (hereinafter referred to as the "Policy") is to define the rules and process for reporting and reviewing information about potential irregularities that have occurred or may have occurred in connection with business activities, cooperation, or employment within Allegro Group companies. This Policy has been developed to ensure effective protection of the company's interests, support compliance with legal regulations, uphold high ethical standards, promote transparency and integrity, and foster social responsibility.

We encourage the use of internal reporting channels available within Allegro's structures. We believe that an internal reporting system enables swift and effective problem resolution, minimizes potential harm, and facilitates corrective actions in a manner that serves the best interests of both employees and the organization as a whole. The internal reporting system, described in detail later in this Policy, ensures full confidentiality and anonymity for whistleblowers (if they so wish) and guarantees that all reports will be handled professionally, impartially, and fairly. All reports are reviewed by dedicated, trained teams that operate in accordance with applicable laws and internal company policies.

At the same time, we recognize the right to report irregularities to external supervisory or regulatory authorities if the whistleblower believes that internal reporting channels are insufficient.

1. General provisions

- 1.1. This Policy defines the rules for making internal reports within the Allegro Group, understood as the submission of information regarding legal violations in accordance with the Whistleblower Protection Act, as well as any other non-compliance with internal regulations and ethical standards established in Allegro Group policies. It also sets out the principles for taking follow-up actions.
- 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 Policy corresponds to the nature, scope and size of the conducted operations and shall take appropriate actions to achieve the objectives of the Policy,
 - 1.3.2. shall have the persons referred to in Article 4.1.1-9 of the Internal Reporting Policy 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 Policy 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 Policy 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 Policy 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, 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. **"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. **"Employee Relations Manager (ERM)"** – an independent and impartial individual responsible for ensuring compliance with legal regulations and the Policy on Preventing Undesirable Workplace Phenomena, including discrimination, harassment, and mobbing. The ERM serves as a point of contact

for reporting issues related to undesirable workplace phenomena as defined in this policy.

- 2.1.8. **“Allegro Group”** – the Allegro corporate group including Allegro.eu SA (Luxembourg) and its related companies whose bodies adopt the Policy for use,
- 2.1.9. **“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;
- 2.1.10. **“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,
- 2.1.11. **“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,
- 2.1.12. **“Breach of Law”** – means any action or omission that is unlawful or aimed at circumventing the law, which concerns:
 - 1) undesirable workplace phenomena that violate social coexistence principles and employee rights, including, in particular, discrimination, mobbing, and harassment;
 - 2) corruption
 - 3) public procurement law;
 - 4) financial services, products and markets;
 - 5) AML/CTF;
 - 6) product safety and compliance;
 - 7) transport safety;
 - 8) environmental protection;
 - 9) radiation protection and nuclear safety;
 - 10) food and feed safety;
 - 11) animal health and welfare;
 - 12) public health;
 - 13) consumer protection;
 - 14) protection of privacy and personal data;
 - 15) security of networks and ICT systems;

- 16) financial interests of the Polish State Treasury, of local governments and of the EU;
 - 17) the EU internal market, including public rules of competition, state aid and corporate taxation,
 - 18) as well as actions or omissions inconsistent with any other internal Allegro Group policies,
- 2.1.13. **“Reporting Person”** - means a natural person who reports or publicly discloses information on Breaches of Law acquired in a Work-related Context;
 - 2.1.14. **“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,
 - 2.1.15. **“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;
 - 2.1.16. **“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,
 - 2.1.17. **“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 Policy 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 Policy 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,

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- 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 Policy 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. proxies of Allegro Group companies,
 - 4.1.6. shareholders and stockholders of Allegro Group companies,
 - 4.1.7. persons performing work under the supervision and direction of a contractor, subcontractor, or supplier of an Allegro Group company;
 - 4.1.8. interns, volunteers and apprentices,
 - 4.1.9. the persons referred to in points 4.1.1. to 4.1.8. 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 Policy 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 policy

- 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 Policy.

- 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 Policy, have been made available.
- 5.4. A report may, in any case, also be submitted to a public authority and, where applicable, to institutions, bodies, or organizational units of the European Union, bypassing the internal reporting policy. The use of an external reporting channel may occur either after first submitting a report through the internal channel or directly via the external channel.
- 5.5. The authorities responsible for receiving external reports are public authorities that handle external reports concerning legal violations within their respective areas of competence. An external report may also be submitted to the Ombudsman in cases where the whistleblower is unable to identify the appropriate public authority to receive the report.
- 5.6. Information on the policy applicable to external reporting, including the contact details of the authority enabling the submission of a report, will be made available on the Public Information Bulletin websites 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. during a direct meeting with the CSO, Compliance Manager (or the Chairman of Allegro.eu, within their competencies specified in sections 3 and 4 below), or the Employee Relations Manager (within the scope defined in section 2.1.12), which will be organized within 14 days of the whistleblower initiating contact with them.
 - 6.2.3. via the email inbox at whistleblowing@allegro.com.
- 6.3. The following persons shall be responsible for receiving Reports:
 - 6.3.1. **when the Report is made via the Platform** – the Compliance Manager, subject to point below,

- 6.3.2. **when the Report is made via the Platform for Reports concerning the CSO, Compliance Manager or Member of the Management Board of the Allegro Group company concerned** – Allegro.eu Chairman,
- 6.3.3. **In the cases referred to in sections 6.2.2 – 6.2.3, the person receiving the Report.**
 - If a Report concerns the CSO, ERM, Compliance Manager, or a Member of the Management Board of the Allegro Group company to which the Report pertains and is submitted to the Compliance Manager, they are obliged to immediately forward the Report to the Chairman of Allegro.eu in accordance with the appropriate jurisdiction.
- 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. CSO, ERM, and Compliance Manager, subject to section 6.4.2 below.
 - 6.4.2. Chairman of Allegro.eu for reports concerning the CSO, ERM, Compliance Manager, or a Member of the Management Board of the Allegro Group company to which the report pertains.
- 6.5. Changing the person responsible or naming other persons responsible for receiving and verifying Reports does not require the Policy 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 Policy.

7. Receipt of Reports and scope of reported data

- 7.1. Every Report is registered on the Platform, regardless of whom or what it concerns and the form in which it was submitted (via the platform, orally to the CSO, ERM, or Compliance Manager). Incomplete Reports are also registered to the extent that the

- provided information allows for the consideration of the Report and its verification to determine whether a legal violation has occurred and to take follow-up actions.
- 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 the Report, the CSO, ERM, or Compliance Manager (or the Chairman of Allegro.eu within their competencies) provides the reporting person with confirmation of receipt and registration of the Report, unless the reporting person has not provided a contact address.
- 8.2. Along with the confirmation mentioned in section one, the CSO, ERM, or Compliance Manager (or the Chairman of Allegro.eu within their competencies) is required to inform the reporting person about their rights and obligations, as well as the next steps in the review process 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 CSO, ERM or 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, CSO, ERM or 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 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, CSO, ERM or 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 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, CSO, ERM or 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. The internal investigation is conducted by the Ethics Committee, which is led by its Chairperson. The Chairperson of the Ethics Committee is either the CSO or Compliance Manager (or the Chairman of Allegro.eu within their competencies) or a person designated by them.
- 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. Employee Relations Manager

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- 10.4.4. the Head of Legal, or a lawyer deputised by him or her,
- 10.4.5. Compliance Manager
- 10.4.6. Other individuals necessary for conducting the investigation.
- 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 policy 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. 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.
- 10.14. 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.
- 10.15. 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 acknowledgment – 3 months from the lapse of 7 days from the date of the Report, unless the Reporting Person has not provided a contact address.
- 10.16. While conducting an internal investigation, the Ethics Committee shall take Investigative Activities appropriate to the case at hand. In particular, the Ethics Committee may:
 - 10.16.1. talk to the Reporting Person,
 - 10.16.2. talk to the Person Concerned,
 - 10.16.3. hear witnesses,
 - 10.16.4. collect documentation relevant to the Report.
- 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.
- 10.18. 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.
- 10.19. 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.
- 10.20. The Internal Investigation Report shall contain:
 - 10.20.1. identification of the Report concerned,
 - 10.20.2. indication of the persons involved in the examination of the Report,
 - 10.20.3. a description of the activities completed,
 - 10.20.4. the results of the completed Investigative Activities,
 - 10.20.5. a description of the established facts,
 - 10.20.6. recommended actions to be taken by the Management Board of the Allegro Group Company concerned by the Report,

- 10.20.7. proposed further action.
- 10.21. 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. 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. ERM (within the scope defined by the Policy on Preventing Undesirable Workplace Phenomena and excluding reports concerning them).
 - 11.5.4. the Allegro.eu Chairman (for Reports concerning the CSO, 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 proves that the actions taken do not represent Retaliation.
- 12.8. The protection of the Reporting Person afforded by this Policy 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, Compliance Manager or to the Allegro.eu Chairman as competent.
- 12.10. The policy 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 Provision

- 14.1. Allegro Group shall review the Policy at least once a year.
- 14.2. To enhance user awareness of security threats, the Company provides appropriate training.
- 14.3. New employees or individuals collaborating with the Allegro Group under any other legal basis are required to familiarize themselves with the whistleblowing policies outlined in this document.
- 14.4. Each employee and any individual collaborating with the Allegro Group under any legal basis is required to participate in whistleblowing training at least once a year.

allegro

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