Tax Principles

Introduction

At Allegro Group, we view taxes as a fundamental contribution to society and an integral part of our responsibility. We are committed to full compliance with applicable tax laws in every market where we operate, focusing on adherence to local regulations and responsible contribution. In doing so, we follow our principles of conduct, and below we outline the most important ones.

Governance and Risk Management

Tax governance is an integral part of our corporate governance framework, overseen by the Board of Directors and the Audit Committee. We prioritize tax certainty and compliance over minimizing tax liabilities. To ensure robust tax governance, we systematically monitor legislative and regulatory developments while providing ongoing training to keep our personnel up to date on evolving compliance requirements. We maintain documented procedures that establish clear, standardized workflows and systematically perform regular four-eyes reviews on key tax calculations and returns to mitigate risks and ensure reporting accuracy.

Business Rationale and Transfer Pricing

We firmly adhere to the principle that "tax follows business". All corporate reorganizations are driven strictly by commercial or business objectives. All intercompany transactions are conducted on an arm's length basis, in line with OECD guidelines and local transfer pricing regulations. We do not use secrecy jurisdictions or "tax havens" for tax avoidance.

Compliance and Responsible Planning

We pay the right amount of tax at the right time, complying with both the letter and spirit of the law. We do not engage in contrived or artificial tax arrangements. We utilize tax incentives only when they align with genuine commercial activity.

Total Tax Contribution in the E-commerce Ecosystem

We maintain a strict zero-tolerance policy toward tax evasion. Beyond corporate income taxes, we collect and remit other substantial taxes, including taxes collected on behalf of others (e.g., VAT, employment taxes). We actively support tax compliance and educate partners across our e-commerce ecosystem.

Tax Transparency and Relationships with Tax Authorities

We are committed to full tax transparency. As part of this commitment, we proactively comply with global reporting frameworks, including Country-by-Country (CbC) reporting and Pillar 2 regulations. We build open, cooperative relationships with tax authorities based on mutual trust, responding to inquiries promptly and disclosing all relevant facts.

Technology and External Expertise

Our dedicated in-house professionals leverage advanced financial systems to ensure tax accuracy and mitigate risk. For highly complex or cross-border matters, we proactively seek guidance from reputable external advisors to ensure our interpretations are correct and sustainable.

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This is the full version of the principles.