



Independent limited assurance report

To Management Board of Allegro.eu SA

Scope

We have been engaged to perform limited assurance engagement in relation to selected non-financial information presented in the "Raport ESG Allegro.eu." (the "Report") prepared based on GRI Guidance issued by Global Reporting Initiative.

The following non-financial information (GRI indicators) in the Report were subject to verification: GRI 102-1 – GRI 102-14, GRI 102-16, GRI 102-18, GRI 102-40 – GRI 102-56, GRI 103-1, GRI 103-2, GRI 103-3, GRI 207-1, GRI 207-2, GRI 207-3, GRI 302-1, GRI 305-1, GRI 305-2, GRI 305-3 (categories for which emissions were calculated and disclosed), GRI 305-4, GRI 308-1, GRI 403-6, GRI 404-1, GRI 404-2, GRI 404-3, GRI 405-1, GRI 406-1, GRI 414-1, GRI 418-1 ("Selected Information").

The subject to our verification was only the Selected Information. Other than as described in the preceding paragraph, which sets out the scope of our engagement, we did not perform assurance procedures on the remaining information included in the Report, and accordingly, we do not express a conclusion on the Report as a whole.

Management's responsibility

The Company's Management is responsible for presenting the Report in accordance with GRI, in all material respects. This responsibility includes establishing and maintaining internal controls and making estimates that are relevant to the preparation of the subject matter, such that it is free from material misstatement, whether due to fraud or error.

Our responsibility

Our responsibility is to express a conclusion on the presentation of the Selected Information included in the Report subject to our verification based on the evidence we have obtained.

We conducted our engagement in accordance with the *International Standard on Assurance Engagements 3000 Assurance Engagements Other Than Audits or Reviews of Historical Financial Information*. Those standards require that we act in accordance with ethical requirements, as well as, plan and perform our engagement to obtain limited assurance about whether, in all material respects, the Selected Information is presented in accordance with GRI.

We believe that the evidence obtained is sufficient and appropriate to provide a basis for our limited assurance conclusion.

*The Polish original should be referred to in matters of interpretation.
Translation of limited assurance report originally issued in Polish.*

Our Independence and Quality Control

We apply International Standard on Quality Control 1 (ISQC 1), according to which we operate a comprehensive quality control system including documented policies and procedures regarding compliance with relevant ethical requirements and professional standards as well as applicable legal requirements and regulatory requirements.

We comply with the requirements of independence and other requirements of professional ethics in accordance with the provisions of the International Ethics Standards Board for Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which defines key principles of fairness, objectivity, professional competence, due care and confidentiality and professional conduct.

Summary of procedures performed

Our procedures were designed to obtain a limited level of assurance on which to base our conclusion and included:

- analysis and identification of Selected Information included in the Report;
- interviews with persons responsible for reporting non-financial information contained in the Report;
- compare of Selected Information included in the Report with the received Company's documentation.

The procedures used have been selected by us at our discretion and include an assessment of the risk of material misstatement of Selected Information included in the Report. Procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for a reasonable assurance engagement. Consequently the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

A limited assurance engagement consists of making enquiries, primarily of persons responsible for preparing the Report and applying analytical and other appropriate procedures. Although we considered the effectiveness of management's internal controls when determining the nature and extent of our procedures, our assurance engagement was not designed to provide assurance on internal controls.



Ernst & Young Audyt Polska
spółka z ograniczoną odpowiedzialnością sp. k.
Rondo ONŻ 1
00-124 Warszawa

+48 (0) 22 557 70 00
+48 (0) 22 557 70 01
warszawa@pl.ey.com
www.ey.com/pl

Conclusion

Based on our procedures and the evidence obtained, we are not aware of anything that would indicate that Selected Information included in the Report and mentioned in *Scope* paragraph above are not in all material respects in line with the GRI.

Ernst & Young Audyt Polska spółka z ograniczoną odpowiedzialnością sp. k.

Warsaw, 24 May 2022

*The Polish original should be referred to in matters of interpretation.
Translation of limited assurance report originally issued in Polish.*