

Luxembourg, 21.05.26

Environmental and Social Data Sheet

Overview

Project Name:	TECHEU ALLEGRO RDI FOR DIGITAL PLATFORM	
Project Number:	2022-0928	
Country:	Poland	
Project Description:	The project supports the Promoter's RDI investments in the field of IT and advanced digital technologies, which contribute to the realisation of its medium-term business objectives and strategic priorities. The activities will take place primarily in the Promoter's technical centres in Poland between 2026 and 2030.	
E&S Risk categorisation:		Low Risk
Project included in Carbon Footprint Exercise ¹ :		no

Environmental and Social Assessment

The project consists of RDI activities related to the improvement of a digital marketplace platform carried out in existing office-type facilities in Poland. There are no construction works or significant physical assets financed that would generate material environmental or social impacts. On this basis, environmental, climate and social (ECS) impacts and risks are considered low and largely limited to standard corporate-level issues.

Environmental Assessment

The activities to be financed are not listed under Directive 2011/92/EU as amended by Directive 2014/52/EU or its Annexes. The project is therefore not subject to an Environmental Impact Assessment procedure as per EU Directives. No equivalent assessment is required under applicable national legislation, as the activities comprise RDI work within existing facilities and do not involve construction or physical infrastructure development.

By improving the efficiency and transparency of the digital marketplace and associated logistics (including packaging), the project can support more efficient use of resources and better information flows regarding sustainable products and services. This can encourage more sustainable consumption and logistics practices over time (e.g. optimisation of delivery routes, packaging choices, and product selection).

The project has been assessed for Paris alignment and is considered to be aligned with the low-carbon and resilience goals set out in the EIB Climate Bank Roadmap for RDI activities.

The counterparty (Allegro) is a corporate entity in scope of the PATH framework but operates outside high-emitting sectors and is not considered highly vulnerable. It has therefore been

¹ Only projects that meet the scope of the Carbon Footprint Exercise, as defined in the EIB Carbon Footprint Methodologies, are included, provided estimated emissions exceed the methodology thresholds: 20,000 tonnes CO₂e/year absolute (gross) or 20,000 tonnes CO₂e/year relative (net) – both increases and savings.



Luxembourg, 21.05.26

screened out of PATH. No PATH alignment plan or related contractual undertakings are required in connection with this operation.

Social Assessment

The project to be financed is expected to contribute to social inclusion through the expansion of an accessible, reliable, trustworthy, and safe platform for a larger number of consumers, including those with a lower purchasing power. It provides an opportunity to empower consumers to access information concerning sustainable products and services, improve information sharing across the value chain, making packaging and logistics more sustainable. It also supports small merchants that have more difficulty accessing digital channels to exploit digital services which otherwise would have been too costly to them.

Other Environmental and Social Aspects

The promoter publicly reports on its ESG achievements progress annually, providing updates on their overall governance systems and capacity to manage E&S risks alongside its performance indicators.

Conclusions and Recommendations

The project aims to support the promoter in their research, development and innovation activities, which are expected to generate positive knowledge, technology, and environmental externalities, thanks to their contribution to the digitalisation of the retail and logistics ecosystems mainly in Poland.

The project has non-significant impact in terms of climate hazards, and it is aligned to the Paris low-carbon criteria as published in the EIB Climate Bank Roadmap under Industry, RDI sector.

Furthermore, the project is not subject to the EIA Directive and has a non-significant impact to the environment, as well as no adverse social, labour and health and safety relevant risks have been identified.

Based on the information provided by the promoter, the project is deemed to have negligible residual ECS risks and impacts.

Considering the above, the investment is acceptable for EIB financing in Environmental, Climate and Social terms.