



# INTERNAL AUDIT POLICY

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## 1. Purpose and scope of the policy

1.1 The purpose of the internal audit policy is to determine the unified principles and tasks of CleanR Group's internal audit activities, the requirements for the independence and objectivity of the internal audit, and the requirements for quality assurance.

## 2. Basic principles of internal audit

2.1 The **mission** of internal audit is to enhance and protect the values of CleanR Group by providing objective and risk-based assurance, advice, and awareness.

2.2 The **purpose** of the internal audit is independent and objective assurance as well as consulting with the **aim** of improving the Group's operation and increasing its value. Internal audit helps the Group achieve its goals by implementing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control, and corporate governance processes.

2.3 Internal auditors shall apply and act in accordance with the following ethical principles and norms in their activities:

2.3.1 **Independence.** Internal auditors evaluate all relevant circumstances in a balanced way and, when drawing conclusions, they are not influenced by their own interests or those of others.

2.3.2 **Integrity.** The honesty of the internal auditor creates trust and thus provides a basis for confidence in their judgment. Internal auditors:

2.3.2.1. perform work honestly, with professionalism and responsibly;

2.3.2.2 comply with the law;

2.3.2.3 do not knowingly engage in any illegal activities that discredit the profession or organization of an internal auditor;

2.3.2.4 respect the legitimate and ethical objectives of the Group and contribute to their achievement.

2.3.3 **Objectivity.** Internal auditors shall demonstrate the highest level of professional objectivity in collecting, evaluating, and communicating information on the activity or process to be examined. Internal auditors shall assess all relevant circumstances in a balanced manner and, when drawing conclusions, shall not be influenced by the interests of themselves or others.

2.3.4 **Confidentiality.** Internal auditors shall be prudent in the use and protection of information obtained in the course of their duties, shall not use the information for personal gain or in



any other way that would be contrary to the law or would harm the legitimate and ethical purposes of the organization.

2.3.5 **Competency.** Provide only such services for which they have the necessary knowledge, skills, and experience, provide internal audit services in accordance with the international standards of professional practice of internal audit, constantly improve professional qualifications and improve the efficiency and quality of their services.

2.4 The independence and objectivity of the internal auditors has been reduced if:

2.4.1 They may have a conflict of personal and professional interests (personal or material interest in the performance of work duties based on a related or other personal relationship or business relationship with an employee, client or supplier involved in the audited field);

2.4.2 During the last year they have managed or performed any work task related to the internal audit object or performed consultative activities in relation to the internal audit object.

### 3. Scope of internal audit activity

3.1 The internal audit shall assess the suitability and effectiveness of the Group's management, risk management and internal control processes, (if necessary) make recommendations for their improvement.

3.2 Internal audit covers all the Group's processes. The priority and frequency of inspections are defined in a risk-based approach and defined in the annual internal audit plan.

### 4. Quality assurance

4.1 The program for quality assurance and improvement of the internal audit function is a set of measures that ensures supervision of the value, efficiency, competence, and conformity of the internal audit work with the basic principles of professional practice of internal audit and the Code of Ethics.

4.2 An essential part of the internal audit quality assurance and improvement program is the knowledge and skills of the internal auditor, which must be ensured at such a level and scope that the



internal audit can be carried out qualitatively. For this reason, if necessary, other specialists of the Group or external specialists may be involved in the performance of the internal audit.

4.3 Internal auditors continuously improve their knowledge and skills and improve their qualification, as a minimum, to the extent and directions specified by the internal audit function.

## 5. Policy maintenance and control

5.1 The policy shall be developed and updated by the Head of Internal Audit.

5.2 Monitoring of policy implementation is carried out by the Council.

5.3 The policy shall be reviewed and updated as necessary, but not less frequently than once every 3 (three) years.

## 6. Related documents

6.1 In the process of implementing the Policy, the following external and internal documents and other documents that are not specified are applied:

6.1.1 External documents

6.1.1.1 Basic principles of professional practice of internal audit of the Institute of Internal Auditors.

6.1.1.2 Code of Ethics of the Institute of Internal Auditors.

6.1.2 Internal documents

6.1.2.1 Internal Audit Manual