



## Internal Audit Policy

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### *I. Purpose and scope of the policy*

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1. The purpose of the internal audit policy (hereinafter the Policy) is to lay out unified internal audit principles and objectives at CleanR Grupa (hereinafter the Company), the requirements for the independence and objectivity of the internal audit, and the requirements for quality assurance.

2. The principles of operation of the Company's internal audit department (hereinafter the Department) set by the Policy are based on the Global Internal Audit Standards, International Professional Practices Framework<sup>1</sup> for internal auditing, and Code of Ethics<sup>2</sup>

3. Explanation of the terms used in the Policy:

3.1. **Internal audit**—a set of independent and objective actions carried out by the Department, as a result of which an assessment of the operation of the internal control system is provided to make improvements at the Company.

3.2. **Internal control system**—a set of risk management, control and governance activities, the aim of which is to ensure the achievement of the Company's objectives, efficient operations, protection of assets, reliability of reports, legal compliance, and which is devised by the Company's board.

3.3. **Consultation**—The Department's advisory service, the nature and volume of which are coordinated with the Company's council, board, heads of business units, and the purpose of which is to add value and improve the Company's governance, risk management and control processes, upon the Department's internal auditor (hereinafter the Internal auditor) not assuming the decision-making responsibility. The Department sums up the consultation results in the form of a consultation report, which is submitted to the consultation recipient.

3.4. **Risk**—a probable event which may adversely affect the Company's ability to ensure the provision of services or to achieve the set business goals and effectively implement the strategy.

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### *II. Principles of operation of internal audit*

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4. The Department's **mission** is to protect and strengthen the Company's worth by providing a risk-assessment based, independent and objective assurance, giving advice, and developing an understanding.

5. The **purpose** of the internal audit is to give an independent and objective assurance as well as give advice, with the aim to improve the Company's operations and increase its worth. The internal audit helps the Company to achieve its objectives by implementing a systematic and disciplined approach to assessing and improving the efficiency of the risk management, control and corporate governance processes.

6. The efficiency of the internal control system is overseen by the council and audit committee.

7. The Department assesses the efficiency of the Company's internal control system by applying the criteria set for the assessment of the system and accounts for the assessment results to the council. The council and the board are acquainted with the results of the assessment of the efficiency of the internal control system.

8. The Department carries out the functions delegated to it by following a unified methodology prescribed in the procedure for the implementation of the Department's functions (manual) upon receiving the council's approval.

9. The Department is functionally independent of the board and reports to the council.

10. The board ensures the necessary resources and access to the Company's information, premises, assets, and staff for efficient conduct of the internal audit.

11. Upon performing the duties, the Internal auditor applies and obeys the following ethical norms and principles:

11.1. **Integrity.** The integrity of the Internal auditor establishes trust thus providing the basis for confidence in their judgment. The Internal auditor:

11.1.1. Carries out their professional duties honestly, diligently, and responsibly.

11.1.2. Follows the law.

11.1.3. Does not knowingly get involved in any kind of illegal activities which may discredit the internal auditor's profession or the organization.

11.1.4. Respects the Company's legitimate and ethical objectives and fosters their achievement.

11.2. **Objectivity.** The Internal auditor demonstrates the highest level of professional objectivity in collecting, assessing and reporting the information on the activity or process under review. The Internal auditor assesses even-handedly all the relevant circumstances, and their conclusions are not influenced by their own interests or by others in forming judgments. The Internal auditor:



11.2.1. Does not participate in any activity or form relationships that may impair or may be presumed to impair their unbiased assessment. This participation includes those activities or relationships that may be in conflict with the interests of the Company.

11.2.2. Does not accept anything that may impair or be presumed to impair their professional judgment.

11.2.3. Includes in the audit report all material facts known to them that, if not disclosed, may distort the reporting of activities under review.

11.2.4. Performs their duties independently of the other business units of the Company.

11.2.5. May not have and has not had authority or direct responsibility over the business unit under review for at least a year prior to the auditing.

11.2.6. Avoids conflicts of interest and immediately informs the council of a conflict of interest, loss of independence or objectivity.

11.3. **Confidentiality.** The Internal auditor respects the value and ownership of the acquired information and does not disclose the information without respective authorization unless it is legally or professionally required. The Internal auditor:

11.3.1. Is prudent in the use and protection of information acquired in the course of their duties.

11.3.2. Does not use the information for any personal gain or in any manner that would be contrary to the law or detrimental to the legitimate and ethical objectives of the Company.

11.4. **Competency.** The Internal auditor uses the knowledge, skills, and experience necessary to provide the internal audit services. The Internal auditor:

11.4.1. Provides only those services for which they have the necessary knowledge, skills, and experience.

11.4.2. Perform internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing.

11.4.3. Continually improves their proficiency and the effectiveness and quality of their services.

12. The head of the Department takes steps to ensure the independence and objectivity of the Internal auditor.

13. The independence and objectivity have been affected if:

13.1. The Internal auditor encounters or may encounter a conflict between personal and professional interests (personal or material



incentive in the performance of work duties based on kindred relationships or relationships of other kind of personal nature, or business relationships with an employee, client or supplier in the area under review).

13.2. Over the past year, the Internal auditor has managed or done a task related to the object of the internal audit or given advice thereof.

14. It is the Internal auditor's duty to reveal all material facts and circumstances known to them that may affect the independence and objectivity of the internal audit.

15. The Internal auditor may give advice by participating in a working group if that does not impair the independence and objectivity of the internal audit. The decision about the Internal auditor's involvement in a working group is made by the head of the Department.

16. The Internal auditor does not have the right to:

16.1. To take part in the Company's daily processes except for the Department's.

16.2. To approve the Company's deals, except for the Department's, or keep records of the deals.

16.3. Give orders to other employees of the Company unless the orders are necessary to acquire information for the audit.

17. Once a year, upon reporting to the council and audit committee, the head of the Department confirms the independence and objectivity of the internal audit or informs of the circumstances that have impaired it.

18. During the course of the internal audit, the Internal auditor has access to all the documents concerning the area under review, computer system records, as well as has the right to take part in meetings/sessions/gatherings, including the right to:

18.1. Request any explanations and information necessary from the employees involved in the respective audit.

18.2. Get acquainted with the financial means, premises and other material assets.

18.3. Receive document copies and explanations from employees regarding the questions related to the internal audit.

18.4. To interview employees related to the internal audit.

18.5. To take part in any meetings, discussions and other events organized by the Company.

19. The Internal auditor is responsible for unlawful disclosure of any information received during the fulfilment of their duties.



### *III. Internal audit objectives*

20. The Department conducts the Company's internal audits according to the approved strategic and annual plans of the internal audit. The plan is devised based on risk assessment, interviews with the Company's council, board, and heads of business units, as well as considering the Company's strategic objectives and challenges. The internal audit's strategic plan and annual plan is approved by the council.

21. The Department comprises all the Company processes, audit priority and frequency, by assessing risks and putting it in the internal audit's strategic plan and annual audit plan.

22. The Department, under the council's instructions, conducts unscheduled internal audits, adapting the audit plan accordingly.

23. The Department assesses the appropriateness and efficiency of the Company's governance, risk management and internal control processes and (if necessary) suggests improvements, especially regarding:

23.1. The achievement of the set strategic and annual goals.

23.2. The reliability, timeliness, and precision of the information.

23.3. The usefulness and effectiveness of the functions, processes, and plans, including the allocation of duties and performance assessment.

23.4. The protection of assets.

23.5. Legal compliance, compliance with the internal rules and regulations, decisions, agreements and other documents, as well as the understanding of the ethical norms and Company values.

24. The internal audit ensures open, professional and constructive communication with the business unit under review throughout the course of the audit. Its aim is to clearly communicate the audit's objectives, methods and attainable results, fostering trust, understanding of the significance of the audit, and ensuring effective cooperation toward a common goal.

25. As a result of the internal audit, a report is produced containing suggestions for remedial work, if necessary. The observations made during the course of the audit have their functional owner, whose responsibility is to take the necessary steps to prevent or mitigate the detected deficiencies.

26. The internal audit report is submitted to the board and the respective head of the functions included in the observations.

The board approves the suggestions implementation plan, whose execution is overseen by the Department.

27. Each observation is assigned a respective due date, according to which the status of its implementation may be regularly checked.



28. The Department regularly reports to the council (and informs the board) of the implementation of the internal audit plan, internal audit results, suggested remedial work, and the status of its implementation.

29. Once a month, the Department prepares an overview of the conducted internal audits for the council and the board, suggestions for improvement of the Company's operations, assessment on the efficiency of the internal control system.

30. Following the independence and objectivity requirement of the internal audit and making sure not to compromise the implementation of the internal audit plan, the Department may give advice instead of the internal audit on the Company's governance, risk management and internal control processes and their possible improvement. The results are summed up in the consultation report.

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#### *IV. Quality assurance of internal audit*

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31. The internal audit quality assurance includes a set of activities that uphold the values, efficiency, competencies, and compliance promoted by the International Professional Practices Framework and Code of Ethics of the Institute of Internal Auditors.

32. The internal audit quality assurance is implemented by the Department.

33. An important part of the internal audit quality assurance is the knowledge and skills of the Internal auditor, which have to be maintained at a level and volume that facilitates high quality internal audit. For this reason, other Company specialists or external specialists may be involved in the implementing of the internal audit, if necessary.

34. The Internal auditor continually improves their knowledge and skills, and raises qualifications, at least to the level and directions determined by the Department.

35. The internal continuous assessment by overseeing the course of the internal audit is performed by the head of the Department.

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#### *V. Policy maintenance and control*

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36. The Policy is devised and updated by the Department.

37. The implementation of the Policy is overseen by the council.

38. The Policy is reviewed and updated when necessary but not less often than every 3 (three) years.



## VI. Related documents

39. Upon the implementation of the Policy, the following external and internal legal acts are applied, as well as other documents that have not been specifically indicated:

### 39.1. External legal acts:

39.1.1. Global Internal Audit Standards of the Institute of Internal Auditors.

39.1.2. International Professional Practices Framework of the Institute of Internal Auditors.

39.1.3. The Code of Ethics of the Institute of Internal Auditors.

### 40. Internal legal acts:

40.1. The procedure for the implementation of the internal audit department's functions (manual).

### Revision history:

Version No.	In force since	Changes
2	16.12.2025	Updated paragraphs 6.;17.;20.;21.;30