



## Internal Control Management Policy for Allegro Group

This document, based on the international COSO and COBIT standards, was created to establish a solid foundation for internal control management within the Allegro Group. The Policy defines all key activities, along with detailed instructions, required outcomes, timelines, and responsibilities, to, in the long term, minimize risk, protect assets, ensure compliance with laws and regulations, and achieve the company's objectives.

The purpose of this Policy is to:

- establish a solid foundation for internal control management within the Group
- ensure that internal controls are implemented in key entities and processes, sufficiently mitigate risk, are properly documented, and operate effectively, and that identified deficiencies are assessed and remediated
- clearly define the roles and responsibilities of all individuals cooperating with the Internal Control Team
- provide common definitions and processes for establishing and communicating findings, recommendations, and assessments
- establish a mechanism for consistent, reliable reporting and regular monitoring of the Group's internal control status.

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**The full version of the policy is internal information, not publicly published**