THE ALLSTATE CORPORATION

POLICY REGARDING PRE-APPROVAL OF INDEPENDENT REGISTERED PUBLIC ACCOUNTANT'S SERVICES

PURPOSE AND APPLICABILITY

The Audit Committee recognizes the importance of maintaining the independent and objective stance of our Independent Registered Public Accountant. We believe that maintaining independence, both in fact and in appearance, is a shared responsibility of management, the Audit Committee, and the Independent Registered Public Accountant.

The Committee recognizes that the Independent Registered Public Accountant possesses a unique knowledge of the Corporation and its subsidiaries and may provide certain services in addition to the annual audit. The provision of these services is subject to three basic principles of auditor independence: (i) auditors must not function as management, (ii) auditors must not audit their own work; and (iii) auditors must not serve in an advocacy role for their client. This policy sets forth guidelines and procedures to be followed by the Committee when approving services to be provided by the Independent Registered Public Accountant.

POLICY STATEMENT

As mandated by the Sarbanes-Oxley Act of 2022 and Securities and Exchange Commission (SEC) rules, all services to be provided by the Independent Registered Public Accountant must be approved by the Audit Committee or the Chair of the Audit Committee. Service categories (Audit, Audit-Related, Tax, Other, and Prohibited Services) are described in the Appendix. Neither the Audit Committee nor the Chair will approve the provision of any Prohibited Services by the Independent Registered Public Accountant.

PROCEDURES

In connection with the approval by the Audit Committee of the engagement of the Independent Registered Public Accountant to provide Audit Services for the upcoming fiscal year, the Independent Registered Public Accountant will submit to the Committee for approval schedules detailing all of the specific proposed Audit, Audit-Related, Tax, and Other Services, together with estimated fees for such services that are known as of that date. Subsequent to the Audit Committee's approval of audit engagement and related schedules, Corporation management may submit to the Committee or the Chair for approval schedules of additional specific proposed Audit, Audit-Related, Tax, and Other Services that management recommends be provided by the Independent Registered Public Accountant during the audit and professional engagement period. Each specific service will require approval by the Committee or the Chair before the Independent Registered Public Accountant is engaged for the specified service. The Independent Registered Public Accountant will confirm to the Committee or the Chair that each specific proposed service is permissible under applicable regulatory requirements and will discuss with the Committee or Chair potential impacts on independence, if any.

Prior to approval of any specific Tax Service, the Independent Registered Public Accountant must provide to the Committee or the Chair a written description of (i) the scope of the service and the related fee structure, (ii) any side letter or other amendment (whether oral, written or otherwise) between the Independent Registered Public Accountant and the Corporation or any subsidiary regarding the service, and (iii) any compensation arrangement or other agreement between the Independent Registered Public

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Accountant and any person with respect to promoting, marketing, or recommending a transaction covered by the service.

For each service pre-approved pursuant to this policy, the Audit Committee is pre-approving such service for the entire period that such service is engaged for (as set forth in the relevant engagement letter, statement of work or other engagement terms). In situations where the term of such pre-approved service extends beyond the Corporation's current fiscal year, the Audit Committee's pre-approval of such service includes the performance of such services in periods that extend beyond the Corporation's current fiscal year.

DELEGATION TO CHAIR

In addition to the Audit Committee, the Chair of the Audit Committee has the authority to grant approvals of services to be provided by the Independent Registered Public Accountant. All approvals must be reported to the Audit Committee at each of its regularly scheduled meetings. The Audit Committee cannot delegate its responsibility to preapprove services to management.

REVIEW OF SERVICES

At each regularly scheduled Audit Committee meeting, the Audit Committee will review a report containing (i) a summary of any services approved by the Chair since the Committee's last regularly scheduled meeting and (ii) an updated projection for the current fiscal year, presented in a manner consistent with the proxy disclosure requirements, of the estimated annual fees to be paid to the Independent Registered Public Accountant.

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Appendix

AUDIT SERVICES

1. Annual financial statement audit
2. Review of quarterly financial statements
3. Statutory, regulatory, or financial statement audits of the Corporation and/or its subsidiaries and affiliates in the United States and internationally including other attestation reports and activities typically performed by the statutory auditor (e.g., quarterly reviews, tax audits, certificates, attestation related to tax returns, or verification of certain reporting requirements as required by regulations)
4. Comfort letters, registration statements, consents, and other services related to the periodic reporting and filing with the SEC (e.g., Form 8-K, S-3, S-4 filings)
5. Consultations with, and review of, the Corporation's responses to SEC comment letters or other inquiries by regulators related to accounting and disclosure matters

AUDIT-RELATED SERVICES

Audit-related services are assurance related services that are reasonably related to the audit or review of the Corporation's financial statements and are traditionally performed by the Independent Registered Public Accountant. The Audit Committee has determined that the audit-related services listed below do not impair the independence of the Independent Registered Public Accountant. Audit-related services not listed below must be preapproved separately by the Audit Committee.

1. Consultations with the Corporation's management as to the accounting or disclosure treatment of transactions or events (e.g., acquisitions, dispositions, and discontinued operations), the potential impact of final or proposed rules, standards, or interpretations by the regulatory or standard-setting bodies, and the implementation of new accounting and disclosure requirements
2. Merger and acquisition buy-side due diligence services at the direction of the Corporation's management in connection with a potential acquisition of, investment in, or financing of a target company and subsequent capitalization or reorganization transactions of the target company
3. Financial statement audits and attest services for entities including employees benefit and compensation plans
4. Information Technology System auditing and consultation procedures, including review of documentation and testing of new or changed systems (i.e., General Information Technology Controls (GITCs)
5. Other attestation/assurance services required, or not required, by statute or regulation, such as Service Organization Internal Control attestation services (e.g., SOC 1 and SOC 2, ISAE 3402 type engagements), regulatory and compliance reviews, custody examinations, and fund audits and related services
6. Opening and closing balance sheet audits/reviews of acquisitions and dispositions
7. Compliance letters, agreed-upon procedures related to derivative transactions or collateralized loan obligation issuance, catastrophe bonds, and compliance with Form SIPC-7, and similar reports related to audited financial statements

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TAX SERVICES

The Audit Committee has determined that the tax services listed below do not impair the independence of the Independent Registered Public Accountant. The fee structures for all services described below will be a fixed fee or based on standard hourly rates for professional time incurred and will not be directly or indirectly contingent fee arrangements. The Audit Committee will not approve the Independent Registered Public Accountant to provide any service related to a transaction that lacks support under applicable tax laws. Tax services not listed below or services involving large and complex tax structure transactions must be preapproved separately by the Audit Committee.

1. Advice, consultation, assistance and planning related to sales-and-use tax matters
2. Tax consulting related to ad hoc questions, technical advice, and research, such as the proper tax treatment of certain types of income and expenses and confirmation of the current administrative position of revenue authorities

OTHER SERVICES

The Audit Committee has determined that the Independent Registered Public Accountant may provide certain permissible services outside of Audit, Audit-Related, and Tax Services, provided such services comply with SEC and PCAOB independence requirements and do not impair the auditor's independence.

As amended, effective June 29, 2026

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PROHIBITED SERVICES

The following services, as more fully described in Regulation S-X, Rule 2-01, of the Securities and Exchange Commission, are Prohibited Services; provided however, that the services described in items 1 through 5 are not Prohibited Services if it is reasonable to conclude that the results of such services will not be subject to audit procedures during an audit of the Corporation's financial statements:

1. Bookkeeping or other services related to the accounting records or financial statements
2. Financial information systems design and implementation
3. Appraisal or valuation services, fairness opinions, or contribution-in-kind reports
4. Actuarial services
5. Internal audit outsourcing services
6. Management functions or human resources
7. Broker or dealer, investment adviser, or investment banking services
8. Legal services and expert services unrelated to the audit
9. Any other services that the PCAOB determines, by regulation, to impair independence

As amended, effective June 29, 2026