



# Audit Committee Charter

PT Astra International Tbk  
("Company")

March 2026

## I. Legal Basis

The regulations that form the basis for the preparation of this Audit Committee Charter are:

- 1.1 Law on Limited Liability Companies.
- 1.2 Otoritas Jasa Keuangan (“**OJK**”) Regulations.
- 1.3 Articles of Association of PT Astra International Tbk.

## II. Background

- 2.1 The Audit Committee (“**AC**”) is an independent committee established by and responsible to the Board of Commissioners (“**BOC**”). Its task is to assist the BOC by providing independent oversight of financial reporting, risk management, audits, compliance with applicable laws and regulations, significant legal matters, and external audits.
- 2.2 The AC carries out its functions, including implementing instructions given by the BOC, in accordance with applicable laws and regulations, particularly regulations issued by OJK and Indonesia Stock Exchange.
- 2.3 In carrying out its duties and responsibilities, the AC is required to have an AC Charter.

## III. Role and Responsibilities

- 3.1 The AC shall oversee the followings:
  - 3.1.1 Financial Reporting - the credibility and objectivity of the Company's financial statements to be issued to external parties and supervisory bodies, including follow-up on complaints and / or reports of irregularities during the audit period;
  - 3.1.2 Risk Management and Internal Control - the adequacy of processes to identify and mitigate financial and business risks;
  - 3.1.3 Assurance Activities - the plans and results of activities carried out by the Group Internal Audit (“**GIA**”), External Auditors, and other assurance service providers to assess key risks have been adequately covered and evaluated in the performance of their duties;
  - 3.1.4 Objectivity and Independence - the objectivity and independence of Internal and External Auditors;

- 3.1.5 Legal Aspects - the process and reporting of significant legal cases within the Astra Group;
  - 3.1.6 Compliance with relevant laws and regulations, as well as the Company's Code of Ethics;
  - 3.1.7 The AC may also provide an independent opinion in the event of controversy between Management and External Audit; and
  - 3.1.8 Review and provide advice to the BOC regarding potential conflicts of interest.
- 3.2 The AC's reporting responsibilities shall be as follows:
- 3.2.1 Submit a written report to the BOC at least once a quarter, detailing the AC's activities, recommendations for follow-up, and highlighting significant matters of concern to the BOC;
  - 3.2.2 Provide recommendations to the BOC regarding the appointment of an External Auditor, taking into account independence, scope, fees, expertise and experience, methodology, and other matters in accordance with applicable regulations;
  - 3.2.3 Ensure that the Board of Directors ("**BOD**") has taken appropriate action regarding issues outlined in the previous AC report and report any significant non-compliance from related parties to the BOC for follow-up; and
  - 3.2.4 Prepare an annual report on the implementation of the Audit Committee's activities for disclosure in the Annual Report.

#### IV. Authorities

- 4.1 The BOC authorizes the AC to conduct investigations into any activity within its scope of responsibility. The AC may at any time seek and request necessary information from:
  - 4.1.1 Each employee (and all employees have received direction from the BOD to respond to requests for information from the AC); and
  - 4.1.2 Relevant external parties.

- 4.2 The AC shall receive the following reports:
- 4.2.1 Quarterly and annual financial reports;
  - 4.2.2 Quarterly report summarizing Group Risk Advisory (“**GRA**”) activities;
  - 4.2.3 Quarterly GIA report - a summary of Internal Audit function activities and significant findings within the Astra Group;
  - 4.2.4 Quarterly Group Legal report - a summary of significant legal cases and / or significant legal non-compliance events identified within the Astra Group, as well as significant violations of the Company's Code of Ethics;
  - 4.2.5 Significant regulatory decisions relevant to the AC;
  - 4.2.6 Other reports or information that may be required by the AC; and
  - 4.2.7 The format of the above reports will be periodically evaluated and agreed upon with the reporting party.
- 4.3 With due observance to the consultation with and approval from the BOC, the AC may request legal advice or other professional advice regarding issues relevant to the Company; reasonable costs arising from providing such advice shall be borne by the Company.

## V. Organization

- 5.1 Membership
- 5.1.1 The AC membership organization and requirement, at a minimum, comply with the applicable regulations of OJK and Indonesia Stock Exchange, which are updated periodically.
  - 5.1.2 Publication of the appointment and dismissal of AC members shall be made no later than 2 (two) business days after the appointment or dismissal.
  - 5.1.3 The AC shall consist of at least 3 (three) members, consisting of Independent Commissioners and parties from outside the Issuer or Public Company, unless otherwise specified by OJK.
  - 5.1.4 The AC shall be chaired by an Independent Commissioner and appointed by the BOC.
  - 5.1.5 The AC members shall collectively understand the financial statements, the company's business, particularly those related to the company's services or business activities, the audit process, risk management, laws and regulations in the

Capital Markets sector, and other relevant laws and regulations. At least one AC member shall have experience serving as a senior official (Chief Executive, Finance Director, or other senior position) with responsibilities that include financial oversight.

- 5.1.6 The term of office of each AC member may not exceed the term of office of the BOC as stipulated in the Articles of Association and may be re-elected for only one subsequent term.
- 5.1.7 The AC members are nominated, appointed, and dismissed by the BOC. Resignation as an AC member must be made in writing and submitted to the BOC no less than one month before the effective date of resignation.
- 5.1.8 If a member of the AC is unable to carry out his or her duties and responsibilities for any reason, thereby reducing the number of AC members to less than 3 (three), the BOC will appoint an independent member to serve temporarily for a maximum of 6 (six) months pending the election and appointment of a permanent member.

## 5.2 Meetings

- 5.2.1 In carrying out its supervisory duties and responsibilities, the AC works closely with and utilizes information received from the BOD, GRA, GIA, Group Legal, and the Company's External Auditor.
- 5.2.2 Meetings:
  - 5.2.2.1 The AC shall convene a meeting at least quarterly. The formal agenda and meeting location, including information on key issues, shall be communicated prior to the meeting date.
  - 5.2.2.2 The AC may invite relevant parties to attend AC meetings as deemed necessary.
  - 5.2.2.3 If necessary, the AC may hold closed meetings with the GIA, GRA, Group Legal, External Auditor, and other relevant parties within the Company.
  - 5.2.2.4 All proceedings, including any disagreements, shall be documented in minutes of meeting. The minutes shall be signed by all AC members and distributed to the AC and the BOC.

- 5.2.2.5 The quorum for a meeting shall be at least 2/3 of the AC members. The meeting shall be adjourned if the quorum is not met. Decisions may be made if approved by more than 1/2 of the AC members.
- 5.2.2.6 The resolutions of passed by the AC shall be made based on deliberation and consensus.

## **VI. Amendment to the Charter and Performance of Audit Committee**

- 6.1 The AC shall:
  - 6.1.1 Review and update the AC Charter as deemed necessary and obtain approval from the BOC for any changes made; and
  - 6.1.2 Evaluate the AC's performance periodically with the BOC.
- 6.2 If any part of or all of the contents of this Charter are in conflict with relevant Government regulations, then the provisions that apply are those stipulated by Government regulations.

## **VII. Miscellaneous**

- 7.1 The AC must maintain the full confidentiality of all information and data regarding Astra or Astra Group companies submitted to or received by the AC.
- 7.2 The AC will carry out its duties in accordance with Astra's Code of Ethics.