



Internal Audit Charter

PT Astra International Tbk
("Company")

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I. Legal Bases

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

- 1.1 Otoritas Jasa Keuangan (“**OJK**”) Regulation concerning the Formation and Guidelines for the Preparation of Internal Audit Charters, as amended from time to time.
- 1.2 Global Internal Audit Standards (“**GIAS**”) of the Institute of Internal Auditors (“**IIA**”).

II. Introduction

- 2.1. The Board of Directors (“**BOD**”) is solely responsible for the Group's governance, risk management, and internal control.
- 2.2. The governance, risk management, and internal control are designed to manage and protect the Group's assets for the purpose of achieving the Group's objectives.
- 2.3. OJK Regulation requires issuers or public companies to have an Internal Audit function and an internal audit charter.
- 2.4. Pursuant to OJK Regulation and the direction of the President Director, Internal Audit function assists the BOD and management by providing independent and objective assurance and consulting services to the Group, as well as reviewing reports provided by the Chief of Internal Audit of subsidiaries, with the aim of adding value and continuously improving the Group's governance, risk management, and internal control processes.
- 2.5. In performing its duties, the Group Internal Audit (“**GIA**”) works closely with the AC (“**AC**”), which is responsible for assisting the Board of Commissioners (“**BOC**”) in carrying out its oversight function over governance, risk management, and internal control.

III. Vision dan Mission

3.1. Vision

Astra is recognized as one of the companies with the best governance, risk management, and internal control in Asia Pacific, supported by a competent, effective, and professional Internal Audit function.

3.2. Mission

Protect, maintain and enhance the Company's business value by providing independent, objective and risk-based assurance, consultation (advice) and insight.

IV. Structure and Position

- 4.1. The Internal Audit Function is headed by the Chief of Internal Audit.
- 4.2. The Chief of Internal Audit is appointed by the President Director subject to the approval of the BOC.
- 4.3. The Chief of Internal Audit is accountable to the President Director, with due regard to the Company's Articles of Association.
- 4.4. The President Director may dismiss the Chief of Internal Audit with the approval of the BOC if he / she fails to fulfill their responsibilities as stipulated in this charter.
- 4.5. Internal Audit staff shall report to the Chief of Internal Audit.
- 4.6. The Chief of Internal Audit and Internal Audit staff are not permitted to hold any operational functions within the Group.

V. Internal Audit Staff Requirements

- 5.1. In accordance with the Internal Audit code of ethics as set out in GIAS and the regulations in force, the Internal Audit function shall, among other things:
 - 5.1.1. Maintain integrity and perform their duties with professionalism, independence, honesty, and objectivity.
 - 5.1.2. Possess knowledge and experience related to audit techniques and other disciplines relevant to their responsibilities.
 - 5.1.3. Possess knowledge of stock exchange regulations and other regulations that may affect the Group's operations.
 - 5.1.4. Able to communicate effectively both orally and in writing.
 - 5.1.5. Comply with professional standards issued by the Internal Audit Association and exercise due care and

- professional skepticism.
- 5.1.6. Comply with the Internal Audit Code of Ethics (attached to this Charter and forms an integral part of the Internal Audit Charter). The Internal Audit Code of Ethics shall be in compliance with applicable laws and regulations.
 - 5.1.7. Maintain the confidentiality of information and/or data received during internal audit assignments, unless such information / data must be disclosed based on applicable regulations or a court order.
 - 5.1.8. Understand the principles of risk, business management, and good corporate governance.
 - 5.1.9. Strive to continuously improve knowledge, experience, and professional skills.
 - 5.1.10. Have adequate resources.
 - 5.1.11. Utilize the necessary technological tools to fulfill their roles and responsibilities.

VI. Role and Duties of Internal Audit Function

- 6.1. Prepare, develop, and implement a risk-based Internal Audit plan for the Group. The Internal Audit Plan must be approved by the President Director and the BOC (taking into account recommendations made through the AC).
- 6.2. Ensure that the principles of integrity, objectivity, competence, professional due care, and confidentiality as stated in the Internal Audit Code of Ethics are implemented and upheld.
- 6.3. Coordinate with and/or review other Internal Audit functions within the Group to ensure adequate audit coverage and quality.
- 6.4. Use a systematic and disciplined approach to evaluate the effectiveness and efficiency of governance, risk management, and internal control systems, aligned with the achievement of the Company's objectives by controlling risk to an acceptable level and in accordance with applicable laws and regulations.
- 6.5. Review and assess the efficiency and effectiveness of finance, accounting, operations, human resources, marketing, information technology, and other relevant activities.
- 6.6. Provide consulting to add value and improve corporate governance, risk management, and internal control while

- maintaining independence and objectivity.
- 6.7. Provide recommendations for improvement and information on activities reviewed objectively to all levels of management.
 - 6.8. Prepare and submit quarterly reports to the President Director and the BOC (through the AC) regarding audit results, the effectiveness of the risk management process, and the completion status of the approved audit plan.
 - 6.9. Monitor, analyze, and report on the implementation of recommended corrective actions to ensure that audit recommendations are implemented or addressed through alternative means.
 - 6.10. Work in cooperation with the AC.
 - 6.11. Develop a program to evaluate the quality of Internal Audit activities and ensure compliance with relevant Company policies and procedures, and GIAS. The Internal Audit function is required to report its results to the President Director and the BOC (through the AC);
 - 6.12. Conduct special projects, including but not limited to investigations, as requested by the President Director, Senior Management, and/or the AC in a manner that does not compromise independence.

VII. Authoritites

- 7.1. The Internal Audit function is authorized by the President Director to access the Group's systems, information, documents, records, assets, and personnel within a reasonable timeframe. Any significant issues arising from such access will be reported to the President Director and the BOC (through the AC) for resolution.
- 7.2. The Chief of Internal Audit is required to allocate resources, determine the frequency, subject matter, scope of work, and implement the methodology necessary to achieve the audit objectives.
- 7.3. The Internal Audit function has direct communication access with the BOD, the BOC, and/or the AC, as well as members of the BOD, the BOC, and/or the AC.
- 7.4. The Internal Audit function shall hold regular and special meetings with the BOD, the BOC, and/or the AC as needed to discuss audit issues.

- 7.5. The Internal Audit function shall coordinate its work activities with external audit activities.
- 7.6. The Internal Audit function shall coordinate with and/or employ the services of internal and/or external parties in conducting internal audits requiring specialized expertise or legal opinions, while maintaining independence and objectivity.
- 7.7. The Internal function Audit also has other authorities as determined in applicable laws and regulations.

VIII. Miscellaneous

- 8.1. The Chief of Internal Audit will review the Internal Audit Charter at least every 2 (two) years or as needed, and update the Charter as needed. Changes to the Internal Audit Charter must be approved by the BOD and the BOC.

Attachment of Internal Audit Charter

Internal Audit Code of Ethics

All members of the Company Internal Audit shall observe the following code of ethics:

Code of Professional Conduct

1. Demonstrating Integrity

Internal Auditor:

- 1.1 Perform work with honesty and professional courage (integrity).
- 1.2 Understand, respect, fulfill, and contribute to the legitimate and ethical goals of the organization, and be able to recognize behaviors that conflict with those goals.
- 1.3 Refrain from engaging in or be a party to any act that is unlawful, diminishes confidence in the internal audit profession or the Company's reputation, or is detrimental to the Company and its employees.

2. Upholding Objectiveness

Internal Auditor:

- 2.1 Uphold professional objectiveness when performing all aspects of internal audit work.
- 2.2 Recognize and avoid or mitigate actual, potential, or perceived impairments to objectivity.
- 2.3 If objectiveness is impaired, immediately disclose the details of such impairment to the appropriate parties.

3. Competence

Internal Auditor:

- 3.1 Possess or meet the competencies required to successfully perform their responsibilities.
- 3.2 Maintain and continually develop competencies to improve the effectiveness and quality of internal audits.

4. Exercising Professional Due Care

Internal Auditor:

- 4.1 Plan and perform internal audit work in accordance with GIAS.
- 4.2 Exercise due professional care by examining the nature, circumstances, and requirements of each task to be performed.
- 4.3 Exercise professional skepticism in planning and performing internal audit work.

5. Maintaining Confidentiality

Internal Auditor:

- 5.1 Shall comply with relevant policies, procedures, regulations, and laws in using any information, and not use information for personal gain or in any manner contrary to the legitimate and ethical purposes established by the organization.
- 5.2 Recognize the responsibility to protect information and demonstrate respect for the confidentiality, privacy, and ownership of information, whether acquired in the course of performing internal audit work or as a result of professional relationship.