APPROVAL SHEET

Jakarta, November 18th, 2025

Enacted by:			
			
Julius Aslan	Priyadi	Lie Luckman	Susanti
President Director	Director	Director	Director

I. POLICY BACKGROUND AND PURPOSE

PT Adaro Andalan Indonesia Tbk ("**the Company**") strives to apply good corporate governance and the Company's values in carrying out business activities, in order to achieve its goals or objectives and prevent conducts that do not conform to the Company's values and/or have the potential to harm the Company and its subsidiaries ("**the Group**"). This is attained by the Company among others by providing a reporting system for reporting any action or suspected action of fraud, wrongdoing, or violation within the Group's work environment ("**Violation(s)**"), which is managed professionally by an independent party ("**Whistleblowing System**" or "**WBS**"). The reporting on Violations may be made anonymously or otherwise, in order to guarantee the confidentiality of the informer or the report on Violations. To support the implementation of the Whistleblowing System or WBS, the Company has prepared this Whistleblowing System or WBS Policy to serve as a guideline for each user of the Company's WBS, either the Group's employees or other party.

II. RESPONSIBILITY

The supervision on the Company's WBS is carried out by and under the responsibility of the Company's Board of Directors. The management of the Company's WBS is carried out by an independent party and members of the WBS Committee, that is, a committee at the Company level established by the Company's Board of Directors. In managing the Company's WBS, the Company currently engages an independent party. Upon receiving a report on any Violation from the independent party, the WBS Committee will forward the report to the Company's Board of Directors and/or other relevant parties to be followed up in accordance with the applicable procedure. The WBS Committee also regularly reports to the Company's Board of Directors on the process and progress of handling the report on Violations.

III. REPORTING SCOPE AND MECHANISM

The informer may submit a report if they know, believe, or suspect any Violation within the Group's work environment.

1. The scope of Violations that may be reported through the Company's WBS, in a broad context, includes, among others concern:
   a. Corruption;
   b. Bribery/Gratification;
   c. Fraud;
   d. Theft/Embezzlement;
   e. Extortion;
   f. Forgery;
   g. Conflict of Interest;
   h. Harassment;
   i. Violation of the Law; and/or
   j. Violation of the Company Regulations/Collective Labor Agreements.

2. The reporting on Violations may be made through the channels provided with details as presented on the Company's website, among others:
   - The whistleblowing system menu on the Company's website
   - Telephone
   - SMS/Whatsapp
   - Facsimile
   - Post

3. The requirements for reporting Violations:
   a. The reports may be made entirely anonymously, partly anonymously, or with full disclosure of the informer's identity, supported with the information or initial evidence of Violations.
   b. The reports conveyed shall not be of personal complaints or problems. Each reporting on Violation shall fulfill the requirement of being impartial on ethnicity, race, religion, and group, and not being defamation and/or hoax.

4. Follow-ups on Violations:
   a. The Company will respond to the parties reporting the Violations through the channels as explained in point 2 above.
   b. Each report on Violations will be followed up and processed by the Company in accordance with the applicable procedure.

IV. PROTECTION FOR INFORMERS

(i) The Company will protect the informers who make the report on Violations in good faith, including the witness of the Violations, by keeping their identity or the information reported confidential.

(ii) The Company also keeps the identity of the reported parties confidential as long as the suspected Violations have not been proven.

V. CHANGES TO THE WHISTLEBLOWING SYSTEM or WBS POLICY

This Whistleblowing System or WBS Policy may be changed in accordance with the Company's requirements.

* This policy is made in both Indonesian dan English language. In case of discrepancies between the Indonesian and English version, the Indonesian version shall prevail.a