AUDIT COMMITTEE CHARTER

Approved by

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CHARTER OF THE AUDIT COMMITTEE
OF THE BOARD OF DIRECTORS OF GRAB HOLDINGS LIMITED

I. Purpose

The purpose of the Audit Committee of Grab (the "Committee") of the Board of Directors (the "Board") of the Company is to:

- Oversee the quality and integrity of the Grab's financial statements and accounting and financial reporting processes, including Grab's disclosure controls and procedures and system of internal controls and audits of Grab's consolidated financial statements.

- Oversee Grab's relationship with its independent auditors, including appointing, evaluating, or changing Grab's auditors and ensuring their independence.

- Provide oversight regarding significant financial matters, including Grab's tax planning, treasury policies and currency exposures.

- Review and discuss with management Grab's risk exposures, including, without limitation, financial, credit, strategic, liquidity, market, operational, privacy, security, cybersecurity, competition, legal, regulatory, IT and reputational risks, and the steps Grab takes to detect, monitor, and actively manage such exposures, and in particular to assist the Board in:
    - Overseeing that management has established a risk management infrastructure capable of addressing those risks.
    - Overseeing Grab's enterprise-wide risk management framework.

- Provide oversight with respect to Grab's compliance with environmental, social and governance ("ESG") obligations and standards, including applicable disclosures, and guidance with respect to Grab's ESG related initiatives and goals.

In carrying out its functions, the Audit Committee must maintain free and open communications with Grab's independent auditors, Grab's group internal auditors and Grab's management.

The Audit Committee will report to the Board. The Audit Committee will consider the appropriate reporting lines for the CEO, CFO, Chief Accounting Officer, Group Corporate Controller, General Counsel, Head of Group Internal Audit and the management-level risk committee, whether directly or indirectly, to the Audit Committee.

II. Appointment and Membership Requirements

The Audit Committee shall be made up of two or more members of the Board, such number as shall be determined by the Board from time to time. Audit Committee members are appointed by the Board. The Board decides the Audit Committee's exact number and can at any time remove or replace a Committee member. The Board will also make all determinations regarding satisfaction of the membership requirements described below.

At least one member of the Audit Committee must have past employment experience in finance or accounting, or comparable experience or background, which results in an understanding of generally accepted accounting principles ("GAAP") or International Financial Reporting Standards ("IFRS") and financial statements, an ability to apply GAAP/IFRS principles in assessing accounting policies and

accounting for estimates, accruals and reserves, experience in preparing, auditing and evaluating financial statements with a level of complexity comparable to expected to be presented in Grab's financial statements, an understanding of Audit Committee functions and an understanding of internal control over financial reporting. Having been a CEO, CFO or other senior officer with financial oversight responsibilities for a public company, for instance, likely would qualify.

Each member of the Audit Committee must be able to read and understand fundamental financial statements, including Grab's balance sheet, income statement and cash flow statement.

III. Responsibilities

The Audit Committee's main responsibility is to oversee Grab's financial reporting process (including Grab's disclosure controls and procedures and system of internal controls). The Audit Committee believes that Grab's policies and procedures should remain flexible in order to best react to changing conditions and circumstances. The following list includes the Audit Committee's main recurring processes in carrying out its responsibilities. This list is intended as a guide, with the understanding that the Audit Committee can supplement it as appropriate.

A. ***Hiring and Selection of Auditors.*** The Audit Committee will directly and in its sole discretion appoint, retain and determine the compensation of Grab's independent group auditors. These independent auditors will report directly to, and be responsible to, the Audit Committee.

B. ***Approval of Audit and Non-Audit Services***. The Audit Committee is responsible for overseeing services provided by the independent group auditors, including establishing a policy to decide what services will be performed and the approval requirements for these services. In addition to any such policy, in connection with ensuring the independence of the independent auditors, the Audit Committee must approve in its sole discretion any audit-related and pre-approve any non-audit services (including the fees and material terms thereof) to be provided by the independent auditor.

C. ***Auditor Independence***. The Audit Committee is responsible for making sure it reviews at least annually the qualifications, performance and independence of the auditors. The Audit Committee shall comply with all applicable provisions of the Sarbanes-Oxley Act of 2002 ("SOX") and the rules and regulations of the Securities and Exchange Commission (the "SEC") and the Nasdaq Stock Market, including those related to independence, as applicable. In addition, the Audit Committee shall review a formal written statement from the independent auditors explaining all relationships between the outside auditors and Grab consistent with the applicable requirements of the Singapore Accounting and Corporate Regulatory Authority (ACRA) and International Ethics Standards Board for Accountant (IESBA) regarding the independent auditor's communications with the Audit Committee concerning independence. The Audit Committee will maintain an active dialogue with the independent auditors, covering any disclosed relationships or services that may impact the latter's objectivity and independence. The Audit Committee will review all proposed hires by Grab or any of its subsidiaries or controlled affiliates of management level or higher individuals formerly employed by the independent auditors who provided services to Grab or any of its subsidiaries or controlled affiliates. The Audit Committee will take, or recommend to the Board that it take appropriate actions to oversee the independence of Grab's outside auditors. The independence of the independent auditors ultimately is the responsibility of the Audit Committee.

D. ***Oversight of Auditors; Audit Plan***. The Audit Committee will be responsible for Grab's relationship with its independent auditors. The Audit Committee will discuss with the independent auditors the overall scope and plans for their audits and other financial reviews. The Audit

Committee will oversee the rotation of the audit partners of Grab's independent auditors as required by the SOX and the rules of the SEC. The Audit Committee will be responsible for reviewing and resolving any disagreements between Grab's management and the independent auditors regarding financial controls or financial reporting.

E. Risk Assessment. The Audit Committee has responsibility for oversight of risks and exposure associated with financial matters, particularly financial reporting, tax, accounting, disclosure, internal control over financial reporting, investment guidelines and credit and liquidity matters, programs and policies relating to legal compliance and strategy, and operational infrastructure, particularly reliability, business continuity, capacity, security, and data privacy, including cybersecurity. This oversight includes assessing the resilience of the company's cybersecurity program and management's plans for disaster recovery and business continuity. The Audit Committee will provide regular reports to the full Board. In order to facilitate this review, the Audit Committee will meet in executive session with key management personnel as required.

F. Internal Controls. The Audit Committee will discuss with management and the independent auditors the design, implementation, adequacy and effectiveness of Grab's internal controls. The Audit Committee will also meet separately with the independent auditors, with and without management present, to discuss the results of their examinations. The Audit Committee will provide oversight over the system of internal controls, relying upon management's and the independent auditors' representations and assessments of, and recommendations regarding, these controls.

G. Group Internal Audit. The Audit Committee will review the appointment of the Head of Group Internal Audit, and the Chair of the Audit Committee will meet separately with the Head at least once every quarter. The Audit Committee will discuss with management and may recommend to the Board the appointment or dismissal of the Head of Group Internal Audit, and will conduct an annual appraisal of the Group Internal Audit function. The Audit Committee will review any significant issues raised in reports to management by Group Internal Audit. The Audit Committee will approve the mandate of Group Internal Audit and provide oversight of the Group Internal Audit objectives, its mission, responsibilities, independence, performance, Annual Audit Plan and associated resource planning. Group Internal Audit will report directly to the Audit Committee. Group Internal Audit will have unrestricted access to the Audit Committee at any time. The Audit Committee will ensure that there are no unjustified restrictions or limitations on the group internal audit function and that it has sufficient resources.

H. Annual Financial Statements. The Audit Committee will review and discuss the annual audited financial statements with management.

I. Critical Accounting Policies. The Audit Committee will obtain, review and discuss reports from the independent auditors about:

- all critical accounting policies and practices which Grab will use, and the qualities of those policies and practices;
- all alternative treatments of financial information within GAAP or IFRS that the auditors have discussed with management officials of Grab, ramifications of the use of these alternative disclosures and treatments, the treatment preferred by the independent auditors and the reasons for favoring that treatment; and
- other material written communications between the independent auditors and Grab management, such as any management letter or schedule of unadjusted differences.

The Audit Committee will also discuss with the independent auditors and then recommend to the

Board on the disclosure of those matters required by applicable auditing standards, including any critical audit matters, difficulties the independent auditors encountered in the course of the audit work, any restrictions on the scope of the independent auditors' activities or on their access to requested information, and any significant disagreements with management.

J. CEO and CFO Certifications. The Audit Committee will review CEO and CFO certifications under sections 302 and 906 of SOX, as may be relevant.

K. Related Party Transactions. The Audit Committee will have overall responsibility for the review, approval and oversight of related party transactions in accordance with the Company's Related Party Transactions Policy (as approved and amended by the Audit Committee from time to time).

L. ESG Matters. The Audit Committee will have responsibility for reviewing the Company's compliance with ESG obligations and standards (including applicable sustainability reporting frameworks, such as the IFRS Sustainability Disclosure Standards issued by the International Sustainability Standards Board and other frameworks as may become applicable to the Company), will review the Company's annual ESG report, and will review on a bi-annual basis with management the ESG initiatives and goals that the Company proposes to adopt and the Company's progress relating to such initiatives and goals.

M. Anonymous Complaint Handling Process. The Audit Committee will have responsibility for establishment, maintenance, and oversight of processes and procedures for (a) the receipt, retention and treatment of complaints about accounting, internal accounting controls or audit matters, and (b) confidential and anonymous submissions by employees concerning questionable accounting, auditing and internal control matters. All such relevant complaints and submissions must be reported to the Audit Committee.

N. Ability to Investigate; Retention of Advisors. The Audit Committee has the power to investigate any matter brought to its attention, with full access to all Grab books, records and facilities, and full authority to meet with and require information from all officers, directors, employees and external parties. The Audit Committee has the sole authority to select, retain and terminate consultants, legal counsel or other advisors to advise the Audit Committee, at the expense of Grab, and to approve the terms of any such engagement and the fees of any such consultants, legal counsel or advisors. In selecting a consultant or other advisor, the Audit Committee will take into account factors it considers appropriate and as may be required by applicable law or listing standards.

O. Review of Grab Policies. The Audit Committee will be responsible for reviewing and approving all changes to the Related Party Transactions Policy. The Audit Committee will review the implementation and effectiveness of compliance policies and Grab's overall compliance programs at least annually with management and Grab's General Counsel. The General Counsel has express authority to communicate personally at any time with the Chair of the Audit Committee about compliance matters.

The Audit Committee will also periodically review (at least annually) and discuss with management Grab's overall investment policy and hedging strategy and the use of swaps and other derivative instruments by Grab or any of its subsidiaries for hedging risks pursuant to hedging policies, or otherwise.

P. Review of Charter. The Audit Committee will review and reassess the adequacy of this charter at least once a year and make recommendations to the Board regarding any proposed changes.

It is not the Audit Committee's responsibility to prepare and certify Grab's financial statements, to guarantee the independent auditors' report, or to guarantee other disclosures by Grab. These are the fundamental responsibilities of management and the independent auditors. The Audit Committee members are not full-time Grab employees and do not perform the functions of auditors and accountants.

IV. Meetings and Minutes

The Audit Committee will meet at least four times each year, and will keep minutes of each meeting. The Audit Committee Chair decides when and where it will meet, and must deliver a copy of this schedule in advance to the Board.

V. Delegation of Authority; Chair of Audit Committee

The Audit Committee can delegate to one or more members of the Audit Committee the authority to pre-approve audit and pre-approve non-audit services by the independent auditors, as long as any pre-approval of services is presented to the full Audit Committee at its next scheduled meeting for its ratification.

The Audit Committee can delegate to one or more members of the Audit Committee the authority to pre-approve related party transactions, as long as any pre-approval of a transaction is presented to the full Audit Committee at its next scheduled meeting for its ratification.

The Audit Committee cannot delegate its responsibilities to non-committee members.

Unless the Chair of the Audit Committee is elected by the full Board, the members of the Audit Committee shall designate a Chair by a simple majority vote of the full Committee membership. The Audit Committee may change the Chair at any time. In addition, the Audit Committee, in conjunction with the Board, should consider and plan for succession of Audit Committee members.

The Chair of the Audit Committee will approve the agenda for each meeting of the Audit Committee, and any member may suggest matters for consideration. Briefing materials will be provided to the Audit Committee and each of its members as far in advance as practicable.

Each regularly scheduled meeting of the Audit Committee will include an executive session without members of management present. In addition to the specific meeting requirements discussed herein, the Committee will meet periodically with management representatives.

The Audit Committee will conduct an annual self-evaluation of the performance of the Audit Committee, including a review of the adequacy of this Charter annually, and recommend to the Board such amendments as the Audit Committee deemed appropriate. In addition, at least annually, the Audit Committee will provide feedback to management as part of its review of the Head of Group Internal Audit's performance. The Audit Committee will also perform an annual evaluation of the Independent Auditor's performance.