

PIAGAM KOMITE AUDIT
AUDIT COMMITTEE CHARTER



PT ITSEC Asia Tbk

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I. PENDAHULUAN

A. Latar Belakang

PT ITSEC Asia Tbk, selanjutnya disebut "**ITSEC**" atau "**Perseroan**", adalah Perusahaan Publik yang terdaftar di Bursa Efek Indonesia ("**BEI**"). Sebagai Perusahaan yang terdaftar BEI, maka dalam menjalankan operasionalnya ITSEC harus tunduk pada semua ketentuan peraturan perundang-undangan yang berlaku di bidang pasar modal dimana saham ITSEC tercatat.

Dalam rangka mendukung efektivitas pelaksanaan tugas dan tanggung jawabnya, Dewan Komisaris wajib membentuk Komite Audit. Dalam menjalankan tugasnya, Komite Audit mempunyai peran yang sangat penting untuk membantu Dewan Komisaris melakukan pengawasan jalannya usaha Perusahaan, sehingga diperlukan suatu Piagam Komite Audit yang berfungsi sebagai pedoman pelaksanaan kerja bagi Komite Audit dalam melaksanakan tugas, tanggung jawab dan wewenangnya.

B. Visi dan Misi

Visi

Menjadi Komite Audit yang memiliki integritas yang tinggi, kemampuan, dan pengetahuan yang baik dalam melaksanakan tugasnya, yaitu membantu Dewan Komisaris dalam melaksanakan tugas pengawasan kepada Perusahaan dan Direksi yang terkait dengan pengendalian internal dan pelaksanaan audit perusahaan.

Misi

Membantu Dewan Komisaris dalam melaksanakan fungsi pengawasan terhadap Perusahaan dan Direksi sesuai dengan prinsip-prinsip GCG dan menempatkan kepentingan yang terbaik untuk Perusahaan di atas kepentingan lainnya dalam rangka mewujudkan visi, misi dan nilai perusahaan berdasarkan peraturan perundang-undangan yang berlaku.

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I. INTRODUCTION

A. Background

PT ITSEC Asia Tbk, hereinafter referred to as "ITSEC" or the "Company", is a public company listed on the Indonesia Stock Exchange ("IDX"). As an IDX-listed Company, in carrying out its operations ITSEC must comply with all applicable laws and regulations in the capital market where ITSEC shares are listed.

In order to support the effectiveness of the implementation of its duties and responsibilities, the Board of Commissioners shall establish an Audit Committee. In carrying out its duties, the Audit Committee has a very important role to assist the Board of Commissioners in supervising the course of the Company's business, so an Audit Committee Charter is needed which serves as a guideline for the implementation of work for the Audit Committee in carrying out its duties, responsibilities and authorities.

B. Vision and Mission

Vision

To be an Audit Committee that has high integrity, ability, and good knowledge in carrying out its duties, namely assisting the Board of Commissioners in carrying out supervisory duties to the Company and the Board of Directors related to internal control and the implementation of corporate audits.

Mission

Assisting the Board of Commissioners in carrying out the supervisory function of the Company and the Board of Directors in accordance with GCG principles and placing the best interests of the Company above other interests in order to realize the vision, mission and values of the company based on applicable laws and regulations.

C. Maksud dan Tujuan

Piagam Komite Audit ini disusun sebagai pedoman Komite Audit dalam melaksanakan tugas dan tanggung jawabnya secara efektif, efisien, transparan, kompeten, independen dan dapat dipertanggungjawabkan yang sesuai peraturan perundang-undangan yang berlaku.

C. Purpose and Objectives

This Audit Committee Charter is prepared as a guideline for the Audit Committee in carrying out its duties and responsibilities effectively, efficiently, transparently, competently, independently and accountably in accordance with applicable laws and regulations.

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II. PEMBENTUKAN, ORGANISASI DAN MASA KERJA

A. Dasar Hukum

Pembentukan, pengorganisasian, mekanisme kerja, tugas dan tanggung jawab serta kewenangan Komite Audit sebagaimana dituangkan dalam Pedoman Kerja ini mengacu kepada dasar hukum sebagai berikut:

1. Undang-Undang Nomor 40/2007 tentang Perseroan Terbatas;
2. Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik;
3. Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.4/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

B. Pembentukan

Komite Audit dibentuk oleh Dewan Komisaris dan bertanggung jawab kepada Dewan Komisaris dalam membantu melaksanakan tugas dan fungsi Dewan Komisaris berdasarkan Pedoman Kerja yang ditetapkan dan disetujui oleh Dewan Komisaris.

C. Organisasi

1. Struktur Keanggotaan

- a. Anggota Komite Audit terdiri dari 1 (satu) orang Komisaris Independen dan 2 (dua) orang pihak independen yang bukan merupakan karyawan kunci PT ITSEC Asia Tbk;
- b. Anggota Komite Audit yang mempunyai kedudukan sebagai Komisaris Independen bertindak sebagai Ketua Komite Audit;
- c. Dalam hal terdapat 2 (dua) anggota Komisaris Independen maka Ketua Komite Audit akan ditetapkan berdasarkan Keputusan Dewan Komisaris dengan mengacu kepada ketentuan dan peraturan yang berlaku; dan

II. ESTABLISHMENT, ORGANIZATION AND SERVICE TERM

A. Legal Basis

The establishment, organization, working mechanism, duties and responsibilities as well as the authority of the Audit Committee as outlined in this Charter refer to the following legal basis:

1. Law No. 40/2007 on Limited Liability Companies;
2. Financial Services Authority Regulation No. 33/POJK.04/2014 on the Board of Directors and Board of Commissioners of Issuers or Public Companies;
3. Financial Services Authority Regulation No. 55/POJK.4/2015 on the Establishment and Implementation Guideline of Audit Committee Work.

B. Establishment

The Audit Committee is formed by the Board of Commissioners and is responsible to the Board of Commissioners in helping to carry out the duties and functions of the Board of Commissioners based on the Work Guidelines established and approved by the Board of Commissioners.

C. Organization

1. Membership Structure

- a. Members of the Audit Committee consist of 1 (one) Independent Commissioner and 2 (two) independent parties who are not key employees of PT ITSEC Asia Tbk;
- b. Audit Committee members who have a position as Independent Commissioners act as Chairman of the Audit Committee;
- c. In the event that there are 2 (two) Independent Commissioners, the Chairman of the Audit Committee will be determined based on the Decree of the Board of Commissioners with reference to the prevailing rules and regulations; and

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- d. Anggota Komite Audit yang berasal dari pihak independen yang bukan merupakan karyawan kunci perusahaan tidak diperbolehkan merangkap sebagai anggota komite lain di dalam Perseroan pada periode yang sama.

2. Keanggotaan

- a. Ketua dan anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris;
- b. Apabila Komisaris Independen yang menjabat sebagai Ketua Komite Audit mengundurkan diri dari jabatannya sebagai Komisaris Independen, maka Ketua Komite Audit wajib diganti oleh Komisaris Independen baru yang ditunjuk oleh Dewan Komisaris.

D. Persyaratan Keanggotaan

1. Anggota Komite Audit baik yang merupakan maupun yang bukan merupakan anggota Dewan Komisaris tidak mempunyai hubungan keluarga sedarah sampai derajat ketiga dengan anggota Dewan Komisaris lainnya atau dengan anggota Direksi;
2. Tidak mempunyai saham Perseroan baik langsung maupun tidak langsung dan entitas anak Perseroan yang dapat menimbulkan benturan kepentingan;
3. Anggota Komite Audit baik yang merupakan maupun yang bukan merupakan anggota Dewan Komisaris, tidak memegang jabatan sebagai pengurus partai politik yang dapat menimbulkan benturan kepentingan;
4. Tidak memiliki hubungan usaha, baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha ITSEC yang dapat menimbulkan benturan kepentingan;
5. Mampu bekerjasama dan berkomunikasi dengan baik dan beretika serta menyediakan waktu yang cukup untuk melaksanakan tugasnya dengan baik dan bernilai tambah;
6. Memiliki integritas, dedikasi, kemampuan, pendidikan, independensi, dan pengalaman sesuai dengan bidang pekerjaannya, serta mampu mengkomunikasikan secara lisan maupun tertulis semua hasil pelaksanaan

- d. Audit Committee members who come from independent parties who are not key employees of the company are not allowed to concurrently serve as members of other committees within the Company during the same period.

2. Membership

- a. The Chairman and members of the Audit Committee are appointed and dismissed by the Board of Commissioners;
- b. If the Independent Commissioner who serves as Chairman of the Audit Committee resigns from his position as Independent Commissioner, the Chairman of the Audit Committee shall be replaced by a new Independent Commissioner appointed by the Board of Commissioners.

D. Membership Requirements

1. Members of the Audit Committee, both those who are and those who are not members of the Board of Commissioners, do not have blood relatives up to the third degree with other members of the Board of Commissioners or with members of the Board of Directors;
2. Does not own shares of the Company either directly or indirectly and its subsidiaries that may cause conflict of interest;
3. Members of the Audit Committee, both those who are and those who are not members of the Board of Commissioners, do not hold positions as political party administrators that could lead to conflicts of interest;
4. Does not have a business relationship, either directly or indirectly related to ITSEC's business activities that could create a conflict of interest;
5. Able to cooperate and communicate well and ethically and provide sufficient time to carry out their duties well and added value;
6. Have integrity, dedication, ability, education, independence, and experience in accordance with the field of work, and be able to communicate orally and in writing all the results of the implementation of their duties to

- tugasnya kepada Dewan Komisaris sesuai prosedur yang berlaku;
7. Memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan tugas dan fungsi pengawasan proses audit dan manajemen risiko serta mengkomunikasikan hasil pelaksanaan tugas dan fungsinya kepada Dewan Komisaris;
 8. Memiliki pengetahuan yang memadai tentang peraturan perundang-undangan yang berkaitan dengan operasi Perusahaan, peraturan Pasar Modal, serta peraturan perundang-undangan lainnya yang berhubungan dengan audit;
 9. Mampu mempelajari dan memahami kegiatan Perusahaan secara baik, memiliki pengetahuan yang memadai tentang bidang usaha Perusahaan dan kaitannya dengan audit; dan
 10. Sekurang-kurangnya salah seorang dari anggota Komite Audit harus memiliki latar belakang pendidikan atau keahlian di bidang akuntansi dan/atau keuangan.

E. Masa Jabatan

1. Masa jabatan Komisaris Independen yang merangkap sebagai Ketua Komite Audit, sama dengan masa kerja penunjukannya sebagai anggota Dewan Komisaris yang ditentukan oleh Rapat Umum Pemegang Saham; dan
2. Masa jabatan anggota Komite Audit yang berasal dari pihak independen, sama dengan masa jabatan Dewan Komisaris dan dapat dipilih kembali hanya untuk satu periode berikutnya dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikan sewaktu-waktu.

F. Evaluasi

Evaluasi terhadap kinerja anggota Komite Audit baik secara individual maupun secara kolektif dilakukan oleh Dewan Komisaris setiap 1 (satu) tahun. Berikut adalah indikator yang digunakan dalam evaluasi kinerja Komite Audit:

- the Board of Commissioners in accordance with applicable procedures;
7. Understand the financial statements, the company's business, especially those related to the duties and functions of supervision of the audit process and risk management and communicate the results of the implementation of their duties and functions to the Board of Commissioners;
 8. Have adequate knowledge of the laws and regulations relating to the Company's operations, Capital Market regulations, as well as other laws and regulations related to auditing;
 9. Able to study and understand the Company's activities well, have adequate knowledge of the Company's business fields and their relation to auditing; and
 10. At least one of the Audit Committee members must have an educational background or expertise in accounting and/or finance.

E. Term of Service

1. The term of service of an Independent Commissioner who concurrently serves as Chairman of the Audit Committee is the same as the term of service of his/her appointment as a member of the Board of Commissioners as determined by the General Meeting of Shareholders; and
2. The term of service of Audit Committee members who come from independent parties is the same as the term of service of the Board of Commissioners and can be re-elected only for one subsequent period without prejudice to the right of the Board of Commissioners to dismiss at any time.

F. Evaluation

Evaluation of the performance of the Audit Committee members both individually and collectively is conducted by the Board of Commissioners every 1 (one) year. The following are the indicators used in evaluating the

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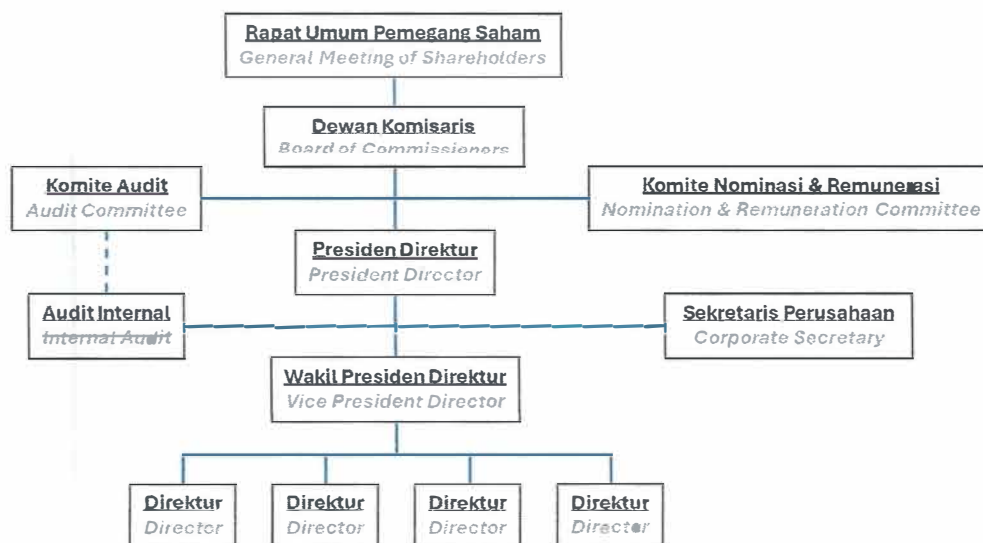
1. Kehadiran dalam rapat Komite Audit;
2. Kesiapan menyediakan waktu dan upaya dalam memenuhi tugas dan tanggung jawabnya sebagai anggota Komite Audit;
3. Kualitas saran yang diberikan dalam rapat-rapat;
4. Kualitas dalam melakukan penelaahan atas informasi keuangan yang akan dipublikasikan, proyeksi, dan informasi keuangan lain, termasuk proses penyiapannya;
5. Memenuhi ketentuan dalam standar etika Perseroan;
6. Kontribusi dalam melakukan *review* terhadap hasil pemeriksaan auditor independen;
7. Tingkat *review* yang dilakukan atas *audit planning* dan kecukupan program audit yang dibuat oleh auditor independen;
8. Kontribusi dalam melakukan *review* terhadap hasil pemeriksaan internal auditor;
9. *Review* yang dilakukan terhadap piagam audit internal dan pedoman pelaksanaan audit (SOP audit internal);
10. Evaluasi yang dilakukan terhadap kebijakan dan rencana kerja tahunan internal audit; dan
11. Kontribusi dalam mengidentifikasi aktivitas Perseroan yang memiliki risiko tinggi dan analisis terhadap upaya mitigasi yang diperlukan.

performance of the Audit Committee:

1. Attendance at Audit Committee meetings;
2. Willingness to provide time and effort in fulfilling his duties and responsibilities as a member of the Audit Committee Komite Audit;
3. Quality of advice provided in meetings;
4. Quality in reviewing financial information to be published, projections, and other financial information, including the preparation process;
5. Fulfill the provisions of the Company's ethical standards;
6. Contribution in reviewing the independent auditor's audit results;
7. The level of review conducted on audit planning and the adequacy of the audit program prepared by the independent auditor;
8. Contribution in reviewing the results of the internal auditor's examination;
9. Review conducted on internal audit charter and audit implementation guidelines (internal audit SOP);
10. Evaluation of the internal audit policy and annual work plan; and
11. Contribution in identifying the Company's high-risk activities and analyzing the necessary mitigation efforts.

G. Kedudukan dalam Organisasi

G. Position within the Organization



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III. TUGAS, TANGGUNG JAWAB DAN KEWENANGAN

Komite Audit bertugas dan bertanggung jawab untuk membantu Dewan Komisaris dengan cara memberikan pendapat profesional dan independen kepada Dewan Komisaris terhadap laporan atau hal-hal yang disampaikan oleh Direksi kepada Dewan Komisaris, dan melaksanakan tugas-tugas lain yang berkaitan dengan tugas Dewan Komisaris.

Agar Komite Audit dapat berperan secara efisien dan efektif, maka tugas, tanggung jawab, dan kewenangannya diatur seperti di bawah ini.

A. Tugas dan Tanggung Jawab

1. Penelaahan dan Klarifikasi atas Informasi Keuangan

Penelaahan atas informasi keuangan yang akan dikeluarkan Perusahaan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perusahaan.

Penelaahan dan klarifikasi untuk mendorong agar informasi keuangan yang akan dipublikasikan oleh Perusahaan akurat, handal, dan dapat dipercaya, dan dilakukan melalui:

- a. *Review* atas hasil pemeriksaan auditor independen dan/atau internal auditor;
- b. Klarifikasi proses penyiapan informasi keuangan yang akan dipublikasikan;
- c. Memastikan telah terdapat prosedur evaluasi yang memuaskan terhadap informasi penting yang dikeluarkan Perusahaan;
- d. Menelaah pengaduan (jika ada) yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perusahaan; dan
- e. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perusahaan.

III. DUTIES, RESPONSIBILITIES AND AUTHORITIES

The Audit Committee is tasked and responsible for assisting the Board of Commissioners by providing professional and independent opinions to the Board of Commissioners on reports or matters submitted by the Board of Directors to the Board of Commissioners, and carrying out other tasks related to the duties of the Board of Commissioners.

In order for the Audit Committee to play its role efficiently and effectively, its duties, responsibilities and authorities are set out below.

A. Duties and Responsibilities

1. Review and Clarification of Financial Information

Review of financial information that will be released by the Company to the public and/or authorities, including financial statements, projections, and other reports related to the Company's financial information.

Review and clarification to encourage that the financial information to be published by the Company is accurate, reliable, and trustworthy, and is carried out through:

- a. Review of the examination results of independent auditors and/or internal auditors;
- b. Clarification of the process of preparing financial information to be published;
- c. Ensure that satisfactory evaluation procedures are in place for significant information released by the Company;
- d. Review complaints (if any) relating to the Company's accounting and financial reporting processes; and
- e. Review and provide advice to the Board of Commissioners regarding potential conflicts of interest of the Company.

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2. Seleksi, Penunjukan, dan Pengawasan Pekerjaan Auditor Independen

Dalam rangka penyusunan Laporan Keuangan Tahunan Perusahaan, Komite Audit berperan untuk melaksanakan:

a. Seleksi dan Penunjukan Auditor Independen

- 1) Komite Audit mereviu hasil seleksi auditor independen yang dilakukan oleh manajemen dan merekomendasikan calon auditor independen yang akan mengaudit informasi keuangan tahunan Perseroan kepada Dewan Komisaris; dan
- 2) Dalam memberikan rekomendasi penunjukan auditor independen, Komite Audit wajib mengacu pada ketentuan yang berlaku, dengan mempertimbangkan independensi, ruang lingkup penugasan dan independensi auditor independen.

b. Pengawasan Pekerjaan Auditor Independen

- 1) Komite Audit memeriksa *Audit Planning* dan kecukupan program audit serta memantau pelaksanaan audit;
- 2) Komite Audit memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan auditor atas jasa yang diberikan;
- 3) Memastikan agar auditor independen mengkomunikasikan hal-hal tersebut di bawah ini, yaitu:
 - a) Tingkat tanggung jawab auditor terhadap pengendalian intern dalam penyajian laporan keuangan;
 - b) Perubahan kebijakan akuntansi yang signifikan;
 - c) Kelemahan signifikan dalam design dan penerapan pengendalian internal;
 - d) Metode pencatatan, pelaporan dan dampak dari transaksi luar biasa

2. Selection, Appointment, and Supervision of the Work of Independent Auditors

In order to prepare the Company's Annual Financial Statements, the Audit Committee has the role to carry out:

a. Selection and Appointment of Independent Auditors

- 1) The Audit Committee reviews the results of the selection of independent auditors conducted by management and recommends candidates for independent auditors who will audit the Company's annual financial information to the Board of Commissioners; and
- 2) In providing recommendations for the appointment of independent auditors, the Audit Committee shall refer to the applicable provisions, taking into account the independence, scope of the assignment and independence of the independent auditors.

b. Supervision of the Independent Auditor's Work

- 1) The Audit Committee reviews the Audit Planning and the adequacy of the audit program and monitors the implementation of the audit;
- 2) The Audit Committee provides an independent opinion in the event of a difference of opinion between management and the auditor on the services provided;
- 3) Ensure that the independent auditor communicates the following, namely:
 - a) The auditor's level of responsibility for internal control in the presentation of financial statements;
 - b) Significant changes in accounting policies;
 - c) Significant weaknesses in the design and implementation of internal controls;
 - d) Methods of recording, reporting and impact of significant extraordinary

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- yang signifikan terhadap laporan keuangan;
- e) Fraud atau penyimpangan terhadap peraturan perundang-undangan yang dilakukan oleh manajemen atau karyawan yang berdampak salah saji material dalam laporan keuangan;
 - f) Koreksi audit yang signifikan;
 - g) Ketidaksepakatan dengan manajemen tentang penerapan prinsip akuntansi, lingkup audit, pengungkapan dalam laporan keuangan dan kata-kata yang digunakan auditor dalam laporan auditnya;
 - h) Hambatan dalam pelaksanaan audit.
- 4) Memastikan agar draft laporan keuangan audit diterima 7 (tujuh) hari sebelum diterbitkan untuk diperiksa oleh Komite Audit; dan
 - 5) Komite Audit dapat mengusulkan pemutusan hubungan kerja dengan auditor independen kepada Dewan Komisaris, jika terdapat indikasi kuat bahwa independensi auditor dapat terganggu atau terbukti bahwa auditor tidak melakukan pemeriksaan sesuai dengan standar pemeriksaan akuntan publik.

c. Evaluasi Efektivitas Pelaksanaan Fungsi Internal Audit

Komite Audit melakukan evaluasi terhadap efektivitas pelaksanaan tugas pokok dan fungsi dari Internal Audit dilakukan antara lain melalui:

- 1) Memeriksa Pedoman Kerja Audit Internal dan Pedoman Pelaksanaan Audit (SOP Audit Internal);
- 2) Evaluasi program/rencana kerja tahunan Audit Internal dan realisasi pelaksanaannya;
- 3) Melakukan penelaahan atas realisasi pelaksanaan audit/pemeriksaan oleh Audit Internal dan melakukan

- transactions on the financial statements;
- e) Fraud or deviations from laws and regulations committed by management or employees that have the effect of material misstatement in the financial statements;
 - f) Significant audit corrections;
 - g) Disagreements with management about the application of accounting principles, the scope of the audit, disclosures in the financial statements and the wording the auditor uses in his audit report;
 - h) Obstacles to audit implementation.
- 4) Ensure that the draft audit financial report is received 7 (seven) days prior to issuance for review by the Audit Committee; and
 - 5) The Audit Committee may propose the termination of employment with the independent auditor to the Board of Commissioners, if there is a strong indication that the auditor's independence may be impaired or it is proven that the auditor does not conduct an examination in accordance with public accountant examination standards.

c. Evaluation of the Effectiveness of the Implementation of the Internal Audit Function

The Audit Committee evaluates the effectiveness of the implementation of the main duties and functions of the Internal Audit, among others through:

- 1) Examine the Internal Audit Work Guidelines and Audit Implementation Guidelines (SOP Internal Audit);
- 2) Evaluation of the annual Internal Audit program/work plan and the realization of its implementation;
- 3) Reviewing the realization of the implementation of audits / examinations by Internal Audit and

pembahasan laporan hasil audit yang penting/material dan audit Entitas Anak; dan

- 4) Mengawasi pelaksanaan tindak lanjut oleh manajemen atas temuan Audit Internal.

d. Efektivitas Pengendalian Internal

Komite Audit melakukan penelaahan terhadap desain dan pelaksanaan kebijakan serta prosedur untuk memperoleh keyakinan yang memadai mengenai efektivitas pengendalian internal agar salah saji material Laporan Keuangan, penyalahgunaan aktiva dan perbuatan melanggar peraturan perundang-undangan dapat dicegah serta agar pengamanan aset dan pemenuhan kewajiban perusahaan dapat ditingkatkan.

Agar pengendalian internal dapat dijalankan secara efektif, maka:

- 1) Pemahaman pengendalian internal diperoleh antara lain dari mempelajari Standar Operasional Prosedur Perusahaan dan implementasi/pelaksanaan pengendalian internal;
- 2) Komite Audit harus mendapat laporan audit internal secara berkala dari internal audit sebagai bahan untuk mengidentifikasi kemungkinan adanya kelemahan pengendalian internal;
- 3) Untuk meningkatkan efektivitas pengendalian internal, Komite Audit wajib memberikan rekomendasi mengenai penyempurnaan sistem pengendalian internal serta pelaksanaannya;
- 4) Komite Audit harus berkoordinasi dengan Internal Audit untuk:
 - a) Mengadakan pertemuan reguler untuk membahas temuan internal audit dan/atau hal-hal lain yang mengandung indikasi mengenai kelemahan pengendalian internal;
 - b) Jika diperlukan, Komite Audit dapat meminta Internal Audit untuk memperluas pemeriksaannya untuk menilai sifat, lingkup, besaran dan

discussing important/material audit reports and audits of Subsidiaries; and

- 4) Oversee the implementation of follow-up by management on Internal Audit findings.

d. Internal Control Effectiveness

The Audit Committee reviews the design and implementation of policies and procedures to obtain reasonable assurance regarding the effectiveness of internal controls so that material misstatements of financial statements, misuse of assets and violations of laws and regulations can be prevented and so that the safeguarding of assets and fulfillment of company obligations can be improved.

In order for internal control to be carried out effectively, therefore:

- 1) Understanding of internal control is obtained, among others, from studying the Company's Standard Operating Procedures and the implementation/implementation of internal control;
- 2) The Audit Committee must receive periodic internal audit reports from internal audit as material to identify possible internal control weaknesses;
- 3) To improve the effectiveness of internal control, the Audit Committee shall provide recommendations regarding the improvement of the internal control system and its implementation;
- 4) The Audit Committee shall coordinate with Internal Audit to:
 - a) Hold regular meetings to discuss internal audit findings and/or other matters that contain indications of internal control weaknesses;
 - b) If necessary, the Audit Committee may request Internal Audit to expand its examination to assess the nature, scope, magnitude and

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dampak dari kelemahan signifikan pengendalian internal serta pengaruhnya terhadap Laporan Keuangan.

- 5) Dalam proses penelaahan terhadap efektivitas pengendalian intern, Komite Audit dapat mempergunakan laporan dari auditor independen untuk melakukan identifikasi kemungkinan adanya kelemahan pengendalian internal; dan
- 6) Komite Audit memberikan rekomendasi kepada Dewan Komisaris dalam memberikan persetujuan pengangkatan dan pemberhentian kepala Divisi Internal Audit berdasarkan usulan Presiden Direktur.

e. Kepatuhan terhadap Peraturan Perundang-undangan

Komite Audit memastikan terdapat pengendalian internal yang memadai bahwa kegiatan operasi Perusahaan dijalankan dengan mematuhi peraturan perundang-undangan yang berlaku di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berkaitan dengan kegiatan operasi Perusahaan.

Oleh karena itu, Komite Audit harus:

- 1) Melakukan penelaahan yang dapat dilakukan melalui:
 - a) Pemeriksaan atas laporan manajemen atau penasihat hukum Perusahaan yang berkaitan dengan ketaatan terhadap peraturan perundang-undangan yang berlaku yang berhubungan dengan kegiatan Perusahaan; dan
 - b) Pemeriksaan atas temuan atau hasil pemeriksaan yang dilakukan oleh pihak otoritas, auditor independen, dan internal audit.
- 2) Jika diperoleh petunjuk bahwa telah terjadi pelanggaran terhadap peraturan perundang-undangan, Komite Audit dapat memperluas pemeriksaannya dengan audit

impact of significant internal control weaknesses and their effect on the Financial Statements.

- 5) In the process of reviewing the effectiveness of internal control, the Audit Committee may utilize reports from independent auditors to identify possible internal control weaknesses; and
- 6) The Audit Committee provides recommendations to the Board of Commissioners in approving the appointment and dismissal of the head of the Internal Audit Division based on the proposal of the President Director.

e. Compliance with Laws and Regulations

The Audit Committee ensures that there is adequate internal control that the Company's operations are carried out in compliance with the prevailing laws and regulations in the Capital Market and other laws and regulations relating to the Company's operations.

Hence, the Audit Committee should:

- 1) Conducting a review that can be done through:
 - a) Examination of the report of the Company's management or legal counsel relating to compliance with applicable laws and regulations related to the Company's activities; and
 - b) Examination of the findings or results of examinations conducted by the authorities, independent auditors, and internal audit.
- 2) If there are indications that there has been a violation of laws and regulations, the Audit Committee may expand its examination with an investigative audit to determine the

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investigasi untuk menentukan dampak dan besarnya kerugian akibat pelanggaran tersebut. Untuk melaksanakan audit investigasi tersebut Komite Audit dapat meminta bantuan pihak internal audit atau auditor independen.

impact and amount of losses due to the violation. To carry out the investigation audit, the Audit Committee may request assistance from internal audit or independent auditors.

f. Manajemen Risiko

Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, untuk memastikan bahwa potensi risiko dari salah saji laporan keuangan, proses internal Perusahaan dan faktor eksternal telah diidentifikasi, untuk menentukan Langkah-langkah yang diperlukan untuk mengurangi risiko yang mungkin mempengaruhi pencapaian tujuan Perusahaan.

f. Risk Management

Reviewing the risk management implementation activities carried out by the Board of Directors, to ensure that potential risks from misstatement of financial statements, the Company's internal processes and external factors have been identified, to determine the necessary steps to reduce risks that may affect the achievement of the Company's objectives.

g. Pelaksanaan Tugas Khusus

- 1) Pemberian tugas khusus kepada Komite Audit oleh Dewan Komisaris dilakukan melalui perintah tertulis yang berisi sifat dan lingkup pengerjaan, tujuan dan sasaran pekerjaan, waktu penugasan, dan hal-hal administrasi yang berkaitan dengan tugas khusus dimaksud;
- 2) Tugas khusus dapat mencakup tetapi tidak terbatas pada pemeriksaan terhadap dugaan adanya kesalahan dalam keputusan rapat Direksi atau adanya penyimpangan dalam pelaksanaan hasil keputusan Direksi dalam kaitannya dengan tugas dan tanggung jawabnya;
- 3) Pelaksanaan tugas khusus Komite Audit antara lain dapat:
 - a) Melalui pemeriksaan terhadap seluruh dokumen Direksi termasuk Risalah Rapat Direksi dan Dewan Komisaris;
 - b) Mengajukan pertanyaan kepada Direksi dan staf-nya yang hasilnya dituangkan dalam Risalah Rapat

g. Implementation of Special Tasks

- 1) The assignment of special tasks to the Audit Committee by the Board of Commissioners is carried out through a written order containing the nature and scope of work, goals and objectives of the work, the time of assignment, and administrative matters related to the special task;
- 2) Special duties may include but are not limited to the examination of allegations of errors in the decisions of the Board of Directors meetings or irregularities in the implementation of the results of the decisions of the Board of Directors in relation to their duties and responsibilities;
- 3) The implementation of special duties of the Audit Committee may, among others:
 - a) Through the examination of all documents of the Board of Directors including Minutes of Meetings of the Board of Directors and Board of Commissioners;
 - b) Ask questions to the Board of Directors and its staff, the results of which are set forth in the Minutes of

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Tanya Jawab yang ditandatangani oleh pihak terkait; dan

- 4) Komite Audit harus menyampaikan laporan pelaksanaan tugas khusus dengan tingkat kerahasiaan yang tinggi pada Dewan Komisaris.

the Q&A Meeting signed by the relevant parties; and

- 4) The Audit Committee must submit a report on the implementation of special tasks with a high level of confidentiality to the Board of Commissioners.

B. Wewenang dan Mekanisme Kerja

1. Komite Audit mempunyai wewenang mengakses dokumen, data, dan informasi Perusahaan tentang karyawan, dana, aset, dan sumber daya Perusahaan yang diperlukan berkaitan dengan pelaksanaan tugasnya;
2. Dalam melaksanakan wewenang sebagaimana diatur dalam huruf a. di atas, Komite Audit berkomunikasi langsung dengan karyawan, termasuk Direksi, dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan akuntan;
3. Jika diperlukan, Komite Audit dapat melibatkan tenaga ahli dan/atau konsultan/pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya dengan persetujuan Dewan Komisaris dan atas biaya Perusahaan;
4. Jika diperlukan, dalam melaksanakan tugas dan kewajibannya, Komite Audit dapat membentuk suatu tim yang bersifat ad hoc, dimana kriteria dan periode penugasannya disesuaikan dengan jenis pekerjaannya;
5. Komite Audit melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

C. Kode Etik Kerahasiaan

1. Anggota Komite Audit yang masih, atau yang sudah tidak menjabat lagi sebagai anggota Komite Audit, wajib menjaga kerahasiaan dokumen, data, dan informasi perusahaan yang diperoleh sewaktu menjabat sebagai anggota Komite Audit, baik dari pihak internal maupun pihak eksternal dan hanya digunakan untuk kepentingan pelaksanaan tugasnya;
2. Anggota Komite Audit dilarang menyalahgunakan informasi penting yang

B. Authorities and Working Mechanism

1. The Audit Committee has the authority to access the Company's documents, data, and information about the Company's employees, funds, assets, and resources needed in connection with the implementation of its duties;
2. In exercising the authority as set out in letter a. above, the Audit Committee communicates directly with employees, including the Board of Directors, and those who carry out the functions of internal audit, risk management, and accountants;
3. If necessary, the Audit Committee may engage experts and/or consultants/independent parties outside the Audit Committee members as needed to assist in the performance of its duties with the approval of the Board of Commissioners and at the Company's expense;
4. If necessary, in carrying out its duties and obligations, the Audit Committee may form an ad hoc team, where the criteria and period of assignment are adjusted to the type of work;
5. The Audit Committee performs other authorities granted by the Board of Commissioners.

C. Code of Conduct Confidentiality

1. Audit Committee members who are still, or who no longer serve as Audit Committee members, must maintain the confidentiality of documents, data, and company information obtained while serving as Audit Committee members, both from internal and external parties and are only used for the purposes of carrying out their duties;
2. Audit Committee members are prohibited from misusing important information relating

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- berkaitan dengan perusahaan untuk keuntungan Pribadi; dan
3. Anggota Komite Audit dalam melaksanakan tugas dan tanggung jawabnya wajib menaati Standar Etika Perusahaan dan dilarang mengambil keuntungan pribadi baik secara langsung maupun tidak langsung dari kegiatan Perusahaan selain honorarium berikut fasilitas dan tunjangan lainnya.

D. Pertanggungjawaban

Komite Audit bertanggung jawab kepada Dewan Komisaris.

to the company for personal gain; and

3. Members of the Audit Committee in carrying out their duties and responsibilities must comply with the Company's Ethical Standards and are prohibited from taking personal benefits either directly or indirectly from the Company's activities other than honorarium and other facilities and allowances.

D. Responsibility

The Audit Committee is responsible to the Board of Commissioners.

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IV. RAPAT DAN PELAPORAN

A. Rapat Komite Audit

1. Komite Audit mengadakan rapat secara berkala sekurang-kurangnya 1 (satu) kali dalam dua bulan setiap tahun;
2. Jika dipandang perlu, Komite Audit dapat mengundang pihak lain yang terkait dengan materi Rapat untuk hadir dalam Rapat;
3. Panggilan Rapat dilakukan oleh anggota *Corporate Secretary*;
4. Pemanggilan Rapat disampaikan melalui surat elektronik kepada setiap anggota Komite Audit 4 (empat) hari sebelum Rapat diselenggarakan, dengan tidak memperhitungkan tanggal pemanggilan dan tanggal Rapat;
5. Pemanggilan Rapat harus mencantumkan agenda Rapat, tanggal, waktu dan tempat Rapat;
6. Rapat diselenggarakan di tempat kedudukan Perseroan;
7. Rapat adalah sah dan berhak mengambil keputusan yang sah dan mengikat apabila dihadiri sekurang-kurangnya 2/3 (dua per tiga) dari jumlah anggota Komite Audit dan salah satunya merupakan Ketua Komite Audit yang bertindak sebagai pimpinan Rapat;
8. Keputusan Rapat Komite Audit harus diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai maka keputusan diambil berdasarkan suara setuju lebih dari 1/2 (satu per dua) dari jumlah anggota Komite Audit hadir dalam Rapat;
9. Setiap anggota Komite Audit yang hadir dalam Rapat harus memberikan atau mengeluarkan suara. Dalam hal anggota Komite Audit tidak memberikan suara (abstain) maka anggota Komite Audit tersebut mengikuti dan turut bertanggungjawab atas hasil keputusan rapat;
10. Pembicaraan dan keputusan dalam Rapat harus dimuat dalam Risalah Rapat. Risalah Rapat dibuat oleh Kepala Unit Audit Internal dan harus ditandatangani oleh seluruh anggota Komite Audit yang hadir dalam rapat

IV. MEETING AND REPORTING

A. Audit Committee Meeting

1. The Audit Committee holds regular meetings at least 1 (one) time in two months each year;
2. If deemed necessary, the Audit Committee may invite other parties related to the Meeting material to attend the Meeting;
3. Meeting invitations are made by members of the Corporate Secretary;
4. The invitation to the Meeting shall be delivered by electronic mail to each member of the Audit Committee 4 (four) days prior to the Meeting, without taking into account the date of the invitation and the date of the Meeting;
5. The invitation to the Meeting must include the agenda, date, time and place of the Meeting;
6. Meetings are held at the domicile of the Company;
7. Meetings are valid and entitled to make valid and binding decisions if attended by at least 2/3 (two-thirds) of the Audit Committee members and one of them is the Chairman of the Audit Committee who acts as chairman of the Meeting;
8. Decisions of the Audit Committee Meeting must be made based on deliberation for consensus. In the event that a decision based on deliberation for consensus is not reached, the decision shall be made based on the affirmative vote of more than 1/2 (one-half) of the total number of Audit Committee members present at the Meeting;
9. Each member of the Audit Committee present at the Meeting must vote. In the event that a member of the Audit Committee does not vote (abstain), the Audit Committee member follows and is responsible for the results of the meeting's decision;
10. Discussions and decisions in the Meeting must be contained in the Minutes of the Meeting. The Minutes of Meeting shall be prepared by the Head of Internal Audit Unit and must be signed by all members of the Audit Committee

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guna memastikan kebenaran Risalah Rapat tersebut;

11. Setiap anggota Komite Audit berhak menerima salinan risalah Rapat, baik yang bersangkutan hadir maupun tidak hadir dalam Rapat;
12. Asli Risalah Rapat Komite Audit harus disimpan oleh *Corporate Secretary* dan harus tersedia bila diminta oleh setiap anggota Komite Audit, dan Dewan Komisaris; dan
13. Laporan Tahunan harus memuat jumlah rapat Komite Audit serta jumlah kehadiran masing-masing anggota Komite Audit.

B. Pelaporan

1. Komite Audit bertanggung jawab kepada Dewan Komisaris dan wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan, disertai dengan rekomendasi jika diperlukan;
2. Komite Audit memastikan bahwa Perusahaan wajib menyampaikan informasi kepada OJK mengenai pengangkatan dan pemberhentian Komite Audit dalam jangka waktu paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian; dan
3. Informasi mengenai pengangkatan dan pemberhentian sebagaimana dimaksud dalam nomor 2 wajib dimuat dalam halaman (website) bursa dan halaman (website) Perusahaan.

present at the meeting to ensure the accuracy of the Minutes of Meeting;

11. Each member of the Audit Committee is entitled to receive a copy of the minutes of the Meeting, whether he/she is present or absent from the Meeting;
12. Original Minutes of Audit Committee Meetings shall be kept by the Corporate Secretary and shall be available upon request by any member of the Audit Committee, and the Board of Commissioners; and
13. The Annual Report must contain the number of Audit Committee meetings and the attendance of each Audit Committee member.

B. Reporting

1. The Audit Committee is responsible to the Board of Commissioners and shall make a report to the Board of Commissioners on each assignment given, accompanied by recommendations if necessary;
2. The Audit Committee ensures that the Company must submit information to OJK regarding the appointment and dismissal of the Audit Committee within a maximum period of 2 (two) business days after the appointment or dismissal; and
3. Information regarding the appointment and dismissal as referred to in number 2 must be published on the exchange website and the Company's website.

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V. PENUTUP

V. CLOSING

- | | |
|--|--|
| <p>A. Piagam ini berlaku sejak tanggal persetujuan dan ditandatangani sampai dengan adanya perubahan dan/atau pencabutan berdasarkan peraturan dan perundang-undangan yang berlaku.</p> <p>B. Piagam ini akan dievaluasi secara berkala untuk disesuaikan dengan kebutuhan Perseroan dan apabila terdapat perubahan pada peraturan perundang-undangan.</p> | <p>A. This Charter shall take effect upon to the date of approval and signed up to the amendment and/or revocation based on the prevailing law and regulations.</p> <p>B. This Charter will be evaluated periodically to adapt to the Company's needs and if there are changes to statutory regulations.</p> |
|--|--|

Disahkan di Jakarta, 1 Juli 2024
Ratified in Jakarta, 1 July 2024

Dewan Komisaris | Board of Commissioners

| | | |
|--|---|--|
|  Patrick Rudolf Dannacher Presiden Komisaris <i>President Commissioner</i> |  Richardus Eko Indrajit Komisaris Independen <i>Independent Commissioner</i> |  Agustinus Nicholas L. Tobing Komisaris Independen <i>Independent Commissioner</i> |
|  Rico Rizal Budidarmo Komisaris <i>Commissioner</i> |  Yulius C. Rusli Komisaris <i>Commissioner</i> |  Andri Hutama Putra Komisaris <i>Commissioner</i> |