

**PT ADHI KARTIKO PRATAMA TBK
PIAGAM KOMITE AUDIT/
AUDIT COMMITTEE CHARTER OF
PT ADHI KARTIKO PRATAMA TBK**

Maksud dan Tujuan

Komite Audit PT Adhi Kartiko Pratama Tbk ("Perseroan") dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris dengan tujuan untuk membantu Dewan Komisaris mendukung efektivitas pelaksanaan tugas dan fungsi *oversight/pengawasan* atas hal-hal yang terkait dengan laporan keuangan, sistem pengendalian internal, pelaksanaan fungsi audit internal dan eksternal, implementasi *good corporate governance* ("GCG") serta kepatuhan terhadap peraturan perundang-undangan yang berlaku. Piagam Komite Audit ini disusun dan ditetapkan dengan Keputusan Dewan Komisaris Perseroan agar dalam menjalankan tugas dan tanggung jawabnya Komite Audit mempunyai acuan yang jelas serta dapat bekerja secara objektif dan transparan, serta dapat dipertanggungjawabkan sesuai dengan peraturan yang berlaku.

Referensi

Komite Audit dibentuk oleh Dewan Komisaris berdasarkan:

1. Undang-Undang No. 40 Tahun 2007 tentang Perseroan Terbatas sebagaimana diubah terakhir dengan Undang-Undang No. 6 Tahun 2023 tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang No. 2 Tahun 2022 tentang Cipta Kerja menjadi Undang-Undang.
2. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 Tahun 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
3. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 Tahun 2014 tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik.
4. Akta Nomor 8 tanggal 1 September 2023 dibuat di hadapan Christina Dwi Utami, SH., M.Hum., M.Kn Notaris di Jakarta Barat ("Anggaran Dasar Perseroan").

Purpose and Objectives

The Audit Committee of PT Adhi Kartiko Pratama Tbk (the "**Company**") is formed by and is responsible to the Board of Commissioners with the objective of assisting the Board of Commissioners to support the effective implementation of its duties and functions of oversight of the matters related to the financial reports, internal control system, the implementation of internal and external audit functions, the implementation of good corporate governance ("**GCG**"), and compliance with prevailing laws and regulations. This Audit Committee Charter is compiled and promulgated by a Resolution of the Company's Board of Commissioners so that in carrying out its duties and responsibilities, the Audit Committee has a clear reference and can work objectively and transparently, and can be held accountable in accordance with prevailing regulations.

References

The Audit Committee is formed by the Board of Commissioners pursuant to:

1. Law No. 40 of 2007 concerning Limited Liability Companies as amended most recently by Law No. 6 of 2023 concerning the Determination of Government Regulation in Lieu of Law No. 2 of 2022 concerning Job Creation as a Law.
2. Financial Services Authority Regulation No. 55/POJK.04/2015 of 2015 concerning the Formation of and Guidelines for the Performance of Audit Committees' Work.
3. Financial Services Authority Regulation No. 33/POJK.04/2014 of 2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies.
4. Deed No. 8 dated 1 September 2023 made before Christina Dwi Utami, SH., M.Hum., M.Kn Notary in West Jakarta (the "Company's Articles of Association").

Tugas dan Tanggung Jawab

Dalam menjalankan fungsinya, Komite Audit memiliki tugas dan tanggung jawab sebagai berikut:

1. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas, antara lain, laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perseroan.
2. Melakukan penelaahan atas kepatuhan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan serta ketentuan lainnya yang berhubungan dengan kegiatan usaha Perseroan.
3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikan.
4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Kantor Akuntan Publik, yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa.
5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi tindak lanjut oleh Direksi atas temuan auditor internal.
6. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.
7. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.
9. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

Duties and Responsibilities:

In carrying out its functions, the Audit Committee has the following duties and responsibilities:

1. Reviewing financial information to be issued to the public and/or the authorities by the Company, among others: financial reports, projections, and other reports related to the Company's financial information.
2. Reviewing the Company's compliance with laws and regulations in the field of Capital Markets and other laws and regulations and provisions connected with the Company's business activities.
3. Giving an independent opinion if there is a difference of opinion between the management and accountants over the services provided.
4. Giving recommendations to the Board of Commissioners regarding the appointment of the Public Accountants Office, based on independence, scope of work, and compensation for services.
5. Reviewing the implementation of audits by internal auditors and overseeing further action by the Board of Directors on the internal auditors' findings.
6. Reviewing the activities implementing risk management carried out by the Board of Directors if the Company does not have risk monitoring function below the Board of Commissioners.
7. Reviewing and reporting to the Board of Commissioners on complaints in relation to the Company's accounting processes and financial reporting.
8. Reviewing and giving suggestions to the Board of Commissioners in relation to potential conflicts of interest of the Company.
9. Safeguarding the confidentiality of the Company's documents, data, and information.

Wewenang

Dalam melaksanakan tugasnya, Komite Audit mempunyai wewenang sebagai berikut:

1. Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya Perseroan yang diperlukan.
2. Dapat berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan akuntan terkait tugas dan tanggung jawab Komite Audit.
3. Jika diperlukan, dapat melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya.
4. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

Authority

In carrying out its duties the Audit Committee has the authority to:

1. Have access to the Company's documents, data, and information concerning the Company's employees, funds, assets, and resources as necessary.
2. Communicate directly with employees, including the Board of Directors and the parties carrying out the function of internal audits, risk management, and accountants in relation to the Audit Committee's duties and responsibilities.
3. Involve, if necessary, independent parties beyond the Audit Committee's membership if assistance in the performance of its duties is needed.
4. Carry out other authority granted by the Board of Commissioners.

Struktur dan Keanggotaan

1. Komite Audit bertanggung jawab kepada Dewan Komisaris.
2. Keanggotaan Komite Audit paling kurang terdiri dari 3 (tiga) orang, yaitu:
 - a. Seorang Komisaris Independen yang merangkap Ketua Komite Audit.
 - b. Seorang dari Pihak Independen yang memiliki keahlian di bidang keuangan atau akuntansi dan memiliki pengalaman kerja di bidang keuangan, dan/atau akuntansi; dan
 - c. Seorang dari Pihak Independen yang memiliki keahlian di bidang hukum dan memiliki pengalaman kerja di bidang hukum.
3. Pengangkatan Anggota Komite Audit dilakukan oleh Dewan Komisaris dan dilaporkan kepada Rapat Umum Pemegang Saham.

Structure and Membership

1. The Audit Committee is responsible to the Board of Commissioners.
2. The membership of the Audit Committee shall consist of at least 3 (three) persons, as follow:
 - a. An Independent Commissioner serving simultaneously as the Chair of the Audit Committee.
 - b. An Independent Commissioner who has expertise in the fields of finance or accountancy and has experience of working in the fields of finance and/or accountancy; and
 - c. An Independent Commissioner who has expertise in the field of law and has experience of working in the field of law.
3. The membership of the Audit Committee shall be appointed by the Board of Commissioners and a report made to the General Meeting of Shareholders.

Persyaratan Keanggotaan

1. Anggota Komite Audit wajib memiliki integritas, akhlak, dan moral yang baik dan wajib memiliki kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik.
2. Anggota Komite Audit wajib memahami laporan keuangan, bisnis perseroan khususnya yang terkait dengan layanan jasa atau kegiatan usaha perseroan, proses audit, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan perundang-undangan terkait lainnya.
3. Anggota Komite Audit wajib mematuhi Kode Etik Perseroan dan Kode Etik Komite Audit yang ditetapkan oleh Perseroan.
4. Anggota Komite Audit bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Komite Audit wajib memiliki paling kurang satu anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan.
6. Anggota Komite Audit bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir.
7. Anggota Komite Audit bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir kecuali Komisaris Independen.
8. Anggota Komite Audit tidak mempunyai saham langsung maupun tidak langsung pada Perseroan.
9. Dalam hal anggota Komite Audit memperoleh saham Perseroan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam)

Requirements for Membership

1. Members of the Audit Committee must have integrity, be virtuous, have good morals, and have the abilities, knowledge, and experience appropriate to their field of work, and be able to communicate well.
2. Members of the Audit Committee must understand financial reports, the company's business, in particular in relation to the company's services or business activities, the audit process, and laws and regulations in the field of Capital Markets and other relevant laws and regulations.
3. Members of the Audit Committee must understand the Company's Code of Ethics and the Audit Committee's Code of Ethics promulgated by the Company.
4. Members of the Audit Committee must be willing to continuously improve their competency through education and training.
5. The Audit Committee must have at least one member with a background in education and expertise in the field of accountancy and/or finance.
6. Members of the Audit Committee must not be persons in a Public Accountants Office, Law Firm, Public Appraisers Office, or another party who provided the Company with insurance services, non-insurance services, appraisal services, and/or other consultancy services in the last 6 (six) months.
7. Members of the Audit Committee must not be persons who worked in or had authority and responsibility for planning, leading, controlling, or overseeing the Company's activities during the last 6 (six) months, except for Independent Commissioners.
8. Members of the Audit Committee must not have direct or indirect ownership of shares in the Company.
9. If a member of the Audit Committee obtains direct or indirect ownership of shares in the Company as a result of a legal event, the shares must be transferred to another party within 6 (six) months after the shares were obtained.

bulan setelah diperolehnya saham tersebut.

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| <p>10. Anggota Komite Audit tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.</p> <p>11. Anggota Komite Audit tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.</p> | <p>10. Members of the Audit Committee must not be affiliated with members of the Company's Board of Commissioners, Board of Directors, or Major Shareholders.</p> <p>11. Members of the Audit Committee must not have any direct or indirect connection in relation to the Company's business activities.</p> |
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Masa Tugas

Masa tugas anggota Komite Audit dapat kurang dari atau sama dengan masa jabatan Dewan Komisaris dan hanya dapat ditunjuk kembali untuk satu periode berikutnya.

Term of Office

The term of office of the members of the Audit Committee may less than or equal to the term of office of the Board of Commissioners and they may only be re-appointed for one further period.

Mekanisme Kerja

1. Tugas dan tanggung jawab Komite Audit, antara lain, dilaksanakan melalui Rapat Komite.
2. Guna memperlancar pelaksanaan tugas, Komite Audit dapat dibantu oleh Sekretaris Komite untuk melaksanakan tugas kesekretariatan, antara lain:
 - a. Mengatur jadwal rapat;
 - b. Mengusulkan dan menghubungi narasumber yang diperlukan;
 - c. Menyiapkan dan mendistribusikan undangan dan materi rapat; dan
 - d. Menyusun dan mendistribusikan risalah rapat;
3. Dalam hal diperlukan, Komite Audit dapat mengundang narasumber dari anggota Dewan Komisaris, Direksi, atau pihak-pihak lain baik dari pihak internal maupun eksternal Perseroan.

Working Mechanism

1. The duties and responsibilities of the Audit Committee shall amongst others be performed through Meetings of the Committee.
2. In order to facilitate the performance of its duties, the Audit Committee may be assisted by a Committee Secretary to carry out secretariat tasks, including:
 - a. Scheduling meetings;
 - b. Proposing and contacting sources as necessary;
 - c. Preparing and distributing invitations and materials for meetings; and
 - d. Compiling and distributing minutes of meetings.
3. If necessary, the Audit Committee may invite sources from the members of the Board of Commissioners, the Board of Directors, or other parties internal to or external from the Company.

Waktu Kerja

Komite Audit wajib menyediakan waktu yang cukup untuk melaksanakan tugas dan tanggung jawabnya secara optimal.

Working Hours

The Audit Committee must make available sufficient time for the optimal performance of its duties and responsibilities.

Rapat Komite

Ketentuan mengenai Rapat Komite meliputi:

1. Mekanisme dan Pengambilan Keputusan Rapat.
2. Risalah Rapat.

Mekanisme Pengambilan Keputusan Rapat

1. Rapat Komite Audit diselenggarakan sesuai dengan kebutuhan Perseroan, sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan.
2. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh paling kurang 51% (lima puluh satu per seratus) dari jumlah anggota.
3. Keputusan Rapat Komite Audit dilakukan berdasarkan musyawarah mufakat.

Risalah Rapat

1. Hasil Rapat Komite Audit wajib dituangkan dalam Risalah Rapat yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan didokumentasikan secara baik.
2. Perbedaan pendapat (*dissenting opinions*) yang terjadi dalam Rapat Komite, wajib dicantumkan secara jelas dalam Risalah Rapat beserta alasan perbedaan pendapat tersebut.
3. Hasil Rapat Komite disampaikan kepada Dewan Komisaris dan merupakan rekomendasi yang dapat dimanfaatkan secara optimal oleh Dewan Komisaris.

Pelaporan

1. Komite Audit wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan.
2. Komite Audit wajib membuat laporan tahunan pelaksanaan kegiatan Komite Audit yang diungkapkan dalam Laporan Tahunan Perseroan.

Committee Meetings

The provisions regarding Committee Meetings cover:

1. Mechanism for and Adoption of Meeting Resolutions.
2. Minutes of Meeting

Mechanism for Adopting Meeting Resolutions

1. Audit Committee meetings shall be held according to the Company's needs, at least once every 3 (three) months.
2. Audit Committee meetings may only proceed if attended by at least 51% (fifty-one per cent) of the members.
3. Resolutions of the Audit Committee meetings shall be adopted by mutual consensus.

Minutes of Meeting

1. The outcome of meetings of the Audit Committee shall be embodied in Minutes of Meeting signed by all of the members of the Audit Committee present and must be properly documented.
2. Dissenting opinions in the Committee Meeting must be clearly set forth in the Minutes of Meeting together with the reasons for the dissenting opinions.
3. The outcome of the Committee Meeting shall be presented to the Board of Commissioners and shall constitute recommendations which can be optimally used by the Board of Commissioners.

Reporting

1. The Audit Committee must report to the Board of Committee on all assignments it is given.
2. The Audit Committee must make annual reports on the implementation of its activities to be disclosed in the Company's Annual Reports.

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| <p>3. Perseroan wajib menyampaikan kepada Otoritas Jasa Keuangan (informasi mengenai pengangkatan dan pemberhentian Komite Audit dalam jangka waktu paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian).</p> | <p>3. The Company shall present to the Financial Services Authority (information regarding the appointment and dismissal of the Audit Committee within 2 (two) business days after the appointment or dismissal).</p> |
| <p>4. Informasi mengenai pengangkatan dan pemberhentian sebagaimana dimaksud dalam huruf 3 wajib dimuat dalam laman (<i>website</i>) bursa dan/atau laman (<i>website</i>) Perseroan.</p> | <p>4. Information regarding the appointment and dismissal contemplated in item 3 shall be contained on the stock exchange website and/or the Company's website.</p> |

Penanganan Pengaduan/ Pelaporan Dugaan Pelanggaran

Prosedur yang akan dilaksanakan oleh Komite Audit apabila menerima laporan/pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan:

1. Ketua Komite Audit dapat meminta Audit Internal untuk melakukan investigasi.
2. Dewan Komisaris, apabila diperlukan, dapat meminta klarifikasi langsung dari Direksi ataupun meminta rekomendasi dari Komite Audit untuk menunjuk investigator independen guna mengambil keputusan.

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 Perseroan 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 berkaitan dengan kepentingan Perseroan untuk kepentingan pribadi.

Handling of Complaints/Reports of Suspected Breaches

The procedures to be followed by the Audit Committee if it receives reports/complaints in relation to the Company's accounting processes and financial reports:

1. The Chair of the Audit Committee may request an Internal Audit to investigate.
2. The Board of Commissioners may, if necessary, seek clarification directly from the Board of Directors or request recommendations from the Audit Committee to appoint an independent investigator in order to come to a decision.

Code of Ethics Confidentiality

1. Past and present members of the Audit Committee must keep confidential the Company's documents, data, and information they obtain during their term of office, whether from internal or external parties, and may only use them for the purpose of carrying out their duties.
2. Members of the Audit Committee are prohibited from misusing significant information related to the Company's interests for their own personal interests

Penutup

1. Piagam Komite Audit ini berlaku efektif sejak tanggal ditetapkan.
2. Piagam Komite Audit ini wajib dimuat dalam laman (*website*) Perseroan.
3. Piagam Komite Audit ini secara berkala akan dievaluasi untuk disesuaikan dengan perkembangan peraturan yang berlaku.

Closing

1. This Audit Committee charter shall come into effect from the date of its promulgation.
2. This Audit Committee charter must be contained on the Company's website.
3. This Audit Committee Charter shall be evaluated periodically to be adjusted to developments in prevailing regulations.

Ditetapkan di/Promulgated in
Pada tanggal/On

: Jakarta
: 7 September, 2023



Victor Agung Susantyo
*Komisaris Utama/
President Commissioner*

PT. ADHI
KARTIKO
PRATAMA



DR.IR. Raden Sukhyar
*Komisaris Independen/
Independent Commissioner*