



**PT Sariguna Primatirta Tbk**

**Piagam Komite Audit**  
*Audit Committee Charter*

**2024**

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**PIAGAM KOMITE AUDIT / AUDIT COMMITTEE CHARTER  
PT SARIGUNA PRIMATIRTA TBK.**

**I. MAKSUD DAN TUJUAN**

**A. DESKRIPSI**

Komite Audit adalah komite independen yang dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris. Komite Audit memiliki fungsi utama membantu Dewan Komisaris melaksanakan tanggung jawab pengawasan atas metode dan proses pelaporan keuangan, manajemen risiko, audit, dan kepatuhan terhadap peraturan dan undang – undang yang berlaku.

Pembentukan Komite Audit tersebut didasarkan pada peraturan-peraturan sebagai berikut:

1. Peraturan Otoritas Jasa Keuangan ("OJK") Republik Indonesia No. 55/POJK.04/2015 Tahun 2015 Tentang Pedoman Pembentukan dan Pelaksanaan Kerja Komite Audit; dan
2. Anggaran Dasar Perseroan tentang Tugas dan Wewenang Dewan Komisaris.

**I. PURPOSE AND OBJECTIVES**

**A. DESCRIPTION**

*The Audit Committee is a committee formed by and responsible to the Board of Commissioner. The Audit Committee has the main function of assisting the Board of Commissioners in carrying out supervisory responsibilities over the methods and processes of financial reporting, risk management, auditing, and compliance with applicable laws and regulations.*

*The formation of the Audit Committee is based on the following rules and regulations:*

1. *Financial Services Authority ("OJK") of Republic of Indonesia Regulation No. 55/POJK.04/2015 concerning The Formation and Implementation Guidelines of the Audit Committee; and*
2. *Articles of Association of the Company concerning the Duties and Authority of the Board of Commissioner.*

## B. TUJUAN

Komite Audit dibentuk dengan tujuan untuk memastikan hal-hal sebagai berikut:

1. Kecukupan dan integritas pengendalian internal dan sistem informasi manajemen.
2. Terlaksananya fungsi audit internal dan audit eksternal yang kuat dengan standar professional atas objektivitas dan independensi.
3. Memastikan kepatuhan terhadap ketentuan-ketentuan otoritas yang berwenang dan peraturan lainnya terkait dengan GCG.
4. Terlaksananya fungsi pengawasan GCG yang kuat.
5. Terbangunnya budaya GCG dengan iklim disiplin dan kesadaran pengendalian intern untuk mengurangi kemungkinan terjadinya kesalahan dan/atau kelalaian.
6. Laporan keuangan yang berkualitas.
7. Teridentifikasinya hal-hal yang memerlukan perhatian Dewan Komisaris.

## B. OBJECTIVES

*The Audit Committee is established with the objective of ensuring the following matters:*

1. *Adequacy and integrity of the internal controls and management information systems.*
2. *Proper implementation of internal and external audit functions with professional standards that are objective and independent.*
3. *Compliance with the provisions set by the supervisory authorities, and other related GCG regulators.*
4. *Implementation of strong corporate governance oversights.*
5. *Establishment of GCG cultures with a proper environment adhering to discipline and control awareness resulting in minimizing potential of fault and/or negligence practice.*
6. *High quality financial reporting.*
7. *Matters requiring the attention of the Board of Commissioners are identified.*

## II. KEANGGOTAAN DAN TATA CARA PENYELENGGARAAN RAPAT

### A. KEANGGOTAAN

1. Anggota Komite Audit ditunjuk dan diberhentikan oleh Dewan Komisaris. Pengangkatan dan pemberhentian anggota Komite dilaporkan kepada Rapat Umum Pemegang Saham Tahunan dan kepada OJK selambat-lambatnya 2 (dua) hari kerja setelah pengangkatan dan/atau pemberhentian Komite dilakukan.
2. Keanggotaan dan persyaratan keanggotaan Komite Audit, harus setidaknya mematuhi peraturan yang berlaku dari OJK dan Bursa Efek Indonesia, yang diperbarui secara berkala.
3. Komite Audit diketuai oleh seorang Komisaris Independen dan ditunjuk oleh Dewan Komisaris.
4. Komite paling sedikit berjumlah 3 (tiga) orang anggota, yang terdiri dari Komisaris Independen, dan pihak dari luar Perseoran (selanjutnya disebut "Pihak Independen").
5. Setiap anggota Komite Audit ditunjuk untuk masa jabatan 5 (lima) tahun dan setiap anggota Komite Audit dapat menjabat selama maksimal 2 (dua) periode berturut-turut.

## II. MEMBERSHIP AND MEETING PROCEDURES

### A. MEMBERSHIP

1. *Members of the Audit Committee are appointed and terminated by the Board of Commissioners. The membership shall report to the General Shareholders Meeting and OJK no later than 2 (two) working days after the appointment and/or the termination the said Committee.*
2. *Membership and requirements for membership of the Audit Committee, must at least comply with the applicable regulations from the OJK and the Indonesia Stock Exchange, which are updated regularly.*
3. *The Audit Committee is chaired by an Independent Commissioner and appointed by the Board of Commissioners.*
4. *The Committee consists of at least 3 (three) members, consisting of an Independent Commissioners, and parties from outside the Company (hereinafter referred to as the "Independent Parties").*
5. *Each member of the Audit Committee is appointed for a term of office of 5 (five) years and each member of the Audit Committee may serve for a maximum of 2 (two) consecutive terms.*

6. Anggota Komite Audit diusulkan, ditunjuk, dan diberhentikan oleh Dewan Komisaris. Pengunduran diri sebagai anggota KA harus dibuat secara tertulis dan diserahkan kepada Dewan Komisaris tidak kurang dari satu bulan sebelum tanggal efektif pengunduran diri.

## **B. RAPAT**

1. Rapat Komite Audit dilakukan paling kurang satu kali dalam 3 (tiga) bulan. Agenda formal dan lokasi pertemuan termasuk keterangan mengenai isu-isu utama akan disampaikan sebelum hari diselenggarakannya rapat.
2. Rapat dipimpin oleh Ketua Komite Audit namun apabila Ketua Komite berhalangan hadir maka rapat akan dipimpin oleh anggota komite lainnya yang independen yang dipilih oleh anggota komite yang hadir dalam rapat tersebut.
3. Komite Audit dapat mengundang pihak-pihak terkait untuk menghadiri rapat Komite Audit sejauh dianggap perlu.
4. Kuorum rapat adalah minimal  $\frac{2}{3}$  anggota Komite Audit. Rapat ditangguhkan jika kuorum tidak terpenuhi. Keputusan dapat diambil apabila disetujui oleh lebih dari  $\frac{1}{2}$  anggota Komite Audit.

6. *Members of the Audit Committee are proposed, appointed, and dismissed by the Board of Commissioners. Resignation as a member of KA must be made in writing and submitted to the Board of Commissioners no less than one month before the effective date of resignation.*

## **B. MEETING**

1. *The Audit Committee meeting is held at least once in 3 (three) months. The formal agenda and meeting location including information on the main issues will be submitted before the day of the meeting.*
2. *The meeting is chaired by the Chairman of the Audit Committee, but if the Chairman of the Committee is unable to attend, the meeting will be chaired by another independent committee member who is selected by the committee members present at the meeting.*
3. *The Audit Committee may invite related parties to attend the Audit Committee meeting as far as deemed necessary.*
4. *The quorum for the meeting is a minimum of  $\frac{2}{3}$  members of the Audit Committee. Meetings are adjourned if the quorum is not met. Decisions can be made if approved by more than  $\frac{1}{2}$  members of the Audit Committee.*

5. Keputusan rapat Komite Audit diambil berdasarkan musyawarah dan mufakat. Dalam hal keputusan musyawarah untuk mufakat tidak tercapai, maka pengambilan keputusan dilakukan berdasarkan suara terbanyak.
6. Seluruh proses, termasuk perbedaan pendapat, didokumentasikan dengan risalah rapat. Risalah rapat ditandatangani oleh seluruh anggota Komite Audit dan didistribusikan kepada Komite Audit dan Dewan Komisaris.

5. *The decisions of the Audit Committee meetings are taken based on deliberation and consensus. In the event that a deliberation decision for consensus is not reached, then the decision is made based on a majority vote.*
6. *The entire process, including differences of opinion, is documented with the minutes of the meeting. Minutes of meetings are signed by all members of the Audit Committee and distributed to the Audit.*

### **III. TUGAS DAN TANGGUNG JAWAB**

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

#### **A. TUGAS**

1. Keuangan – kredibilitas dan objektivitas laporan keuangan Perusahaan yang akan diterbitkan untuk pihak eksternal dan badan pengawas, termasuk penindaklanjutan keluhan dan/atau catatan ketidakwajaran terhadap laporan selama periode pengkajian Komite Audit.
2. Manajemen Risiko dan Pengendalian Internal – kecukupan proses untuk mengidentifikasi dan memitigasi risiko keuangan dan bisnis.

### **III. DUTIES AND RESPONSIBILITIES**

*In executing the functions, the Audit Committee has the following duties and responsibilities:*

#### **A. DUTIES**

1. *Finance – credibility and objectivity of the Company's financial reports to be issued to external parties and supervisory bodies, including follow-up on complaints and/or records of irregularities in the report during the Audit Committee review period.*
2. *Risk Management and Internal Control – adequacy of processes to identify and mitigate financial and business risks.*

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| <p>3. Kegiatan Assurance – rencana dan hasil kegiatan yang dilaksanakan oleh Unit Audit Internal dan Auditor Eksternal untuk menilai risiko utama telah dicakup dan dievaluasi secara memadai di dalam pelaksanaan tugas mereka.</p> <p>4. Objektivitas dan Independensi – objektivitas dan independensi Auditor Internal dan Eksternal.</p> <p>5. Aspek hukum – proses dan pelaporan kasus hukum signifikan yang ada di lingkungan Perseroan.</p> <p>6. Kepatuhan terhadap peraturan dan Undang-undang terkait, serta Kode Etik Perseroan.</p> | <p>3. <i>Assurance Activities – the plans and results of activities carried out by the Internal Audit Unit and External Auditor to assess key risks have been adequately covered and evaluated in the performance of their duties.</i></p> <p>4. <i>Objectivity and Independence – the objectivity and independence of Internal and External Auditors.</i></p> <p>5. <i>Legal aspects – process and reporting of significant legal cases within the Company.</i></p> <p>6. <i>Compliance with related laws and regulations, as well as the Company's Code of Ethics.</i></p> |
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## **B. TANGGUNG JAWAB**

1. Laporan tertulis kepada Dewan Komisaris sedikitnya satu kali setiap kuartal yang berisi rincian kegiatan Komite Audit, rekomendasi untuk tindak lanjut, dan paparan hal-hal signifikan yang perlu diketahui oleh Dewan Komisaris.
2. Memastikan bahwa Direksi telah mengambil langkah-langkah yang tepat terkait isu-isu yang dijabarkan dalam laporan Komite Audit sebelumnya, dan melaporkan ketidaksesuaian signifikan dari pihak terkait untuk menindaklanjuti hal-hal tersebut kepada Dewan Komisaris; dan

## **B. RESPONSIBILITY**

1. *A written report to the Board of Commissioners at least once every quarter containing details of the activities of the Audit Committee, recommendations for follow-up, and exposure to significant matters that need to be known by the Board of Commissioners.*
2. *Ensure that the Board of Directors has taken appropriate steps regarding the issues described in the previous Audit Committee reports, and reported significant discrepancies from related parties to follow up on these matters to the Board of Commissioners; and*



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| <p>3. Menyiapkan laporan untuk disertakan ke dalam Laporan Tahunan berisi rincian kegiatan Komite Audit yang mengungkap antara lain:</p> <ul style="list-style-type: none"> <li>a. Pelanggaran signifikan terhadap peraturan dan undang-undang yang berlaku.</li> <li>b. Kesalahan signifikan atau pengungkapan yang tidak wajar dalam laporan keuangan.</li> <li>c. Ketidacukupan sistem manajemen risiko atau pengendalian internal.</li> <li>d. Kurang memadainya independensi Auditor Eksternal atau Internal.</li> <li>e. Perbedaan pendapat yang signifikan antara Manajemen dan Audit Eksternal.</li> <li>f. Setiap hal yang berpotensi menjadi konflik kepentingan yang signifikan yang diidentifikasi oleh Komite Audit selama periode pengkajiannya.</li> <li>g. Penyediaan Laporan Khusus kepada Dewan Komisaris sebagaimana diperlukan.</li> </ul> | <p>3. <i>Prepare a report to be included in the Annual Report containing details of the activities of the Audit Committee which reveal, among others:</i></p> <ul style="list-style-type: none"> <li>a. <i>Significant violation of applicable laws and regulations.</i></li> <li>b. <i>Significant errors or inappropriate disclosures in the financial statements.</i></li> <li>c. <i>Insufficient risk management system or internal control.</i></li> <li>d. <i>Inadequate independence of External or Internal Auditors.</i></li> <li>e. <i>Significant difference of opinion between Management and External Audit.</i></li> <li>f. <i>Any potential significant conflict of interest identified by the Audit Committee during its review period.</i></li> <li>g. <i>Provision of Special Reports to the Board of Commissioners as required.</i></li> </ul> |
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#### IV. WEWENANG

Dalam melaksanakan tugasnya, Komite Audit mempunyai wewenang sebagai berikut:

- a. Mengakses dokumen, data dan informasi Perseroan tentang karyawan, dana, aset serta sumber daya Perseroan yang diperlukan.

#### IV. AUTHORITY

*In performing the duties, the Committee has the authority for the following:*

- a. *Accessing documents, data and information on employees, funds, assets and resources as required.*

- b. Berkomunikasi langsung dengan karyawan Perseroan termasuk Direksi dan/atau Senior Eksekutif/Officer dan pihak yang menjalankan fungsi audit internal, manajemen resiko, serta akuntan terkait tugas dan tanggung jawab Komite.
- c. Dapat melibatkan pihak independen di luar Komite yang diperlukan untuk membantu pelaksanaan tugasnya jika diperlukan.
- d. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

- b. Communicating directly with Company employees, including the Board of Directors and/or Senior Executive/Officer and the parties executing the internal audit functions, risk management, and accountants related to the duties and responsibilities of the Committee.*
- c. Involving independent parties outside the Committee to assist in the implementation of their duties (if required).*
- d. Performing other authorities deemed appropriate for the Board Of Commissioners.*

**V. PENANGANAN PENGADUAN ATAU PELAPORAN SEHUBUNGAN DENGAN DUGAAN PELANGGARAN TERKAIT PELAPORAN KEUANGAN**

- a. Komite berkewajiban menelaah pengaduan atau pelaporan sehubungan dengan pelanggaran terkait pelaporan keuangan.
- b. Memberikan rekomendasi kepada Dewan Komisaris atas hasil penelaahan tersebut.

**V. COMPLAINTS HANDLING OR REPORTS IN RESPECT OF ALLEGED VIOLATIONS RELATED TO FINANCIAL REPORTING**

- a. The Committee has the duties to review any complaints or reporting or alleged violations relating to financial reporting.*
- b. Provide recommendations to the Board of Commissioners from any reviews.*

## VI. LAIN-LAIN

- a. Komite Audit harus menjaga kerahasiaan penuh dari semua informasi maupun data mengenai Audit Internal yang diserahkan kepada atau diterima oleh Komite Audit.
- b. Komite Audit akan melaksanakan tugas-tugasnya sesuai dengan Kode Etik Perseroan.

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## VI. OTHERS

- a. *The Audit Committee must maintain the full confidentiality of all information and data regarding Internal Audit submitted to or received by the Audit Committee.*
- b. *The Audit Committee will carry out its duties in accordance with the Company's Code of Ethics.*

*Stipulated in Sidoarjo, 2024*