



PIAGAM KOMITE AUDIT PT MULTITREND INDO TBK.

AUDIT COMMITTEE CHARTER PT MULTITREND INDO TBK.

I. Pendahuluan

Piagam Komite Audit ini disusun sebagai pedoman agar Komite Audit PT Multitrend Indo Tbk. (untuk selanjutnya disebut "Perseroan") dapat melakukan tugas dan tanggungjawabnya secara efisien, efektif, profesional, independen, dan dapat dipertanggungjawabkan serta sesuai dengan Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.

II. Tugas, Tanggung Jawab serta Wewenang

A. Tugas dan Tanggung

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

1. melakukan penelaahan atas informasi keuangan yang akan dikeluarkan oleh Perseroan kepada publik dan/atau pihak otoritas, antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan Perseroan;
2. melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan;

I. Introduction

This Audit Committee Charter is prepared as a guideline so that the Audit Committee of PT Multitrend Indo Tbk. (hereinafter referred to as "Company") can carry out its duties and responsibilities efficiently, effectively, professionally, independently and accountably and in accordance with the Financial Services Authority Regulation Number 55/POJK.04/2015 dated December 23, 2015, concerning the Establishment and Guidelines for the Implementation of Audit Committee Work.

II. Duties, Responsibilities and Authorities

A. Duties and Responsibilities

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

1. conducts a review of the financial information that will be issued by the Company to the public and/or authorities, including financial reports, projections and other reports related to the Company's financial information;
2. conducts a review of compliance with laws and regulations related to the Company's activities;



3. memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya;
 4. memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa;
 5. melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal Perseroan dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal Perseroan;
 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 pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan;
 8. menelaah dan memberikan saran kepada Dewan Komisaris Perseroan terkait dengan adanya potensi benturan kepentingan Perseroan; dan
 9. menjaga kerahasiaan dokumen, data dan informasi Perseroan.
3. provides an independent opinion in the event of a difference of opinion between the management and the accountant for the services provided;
 4. provides recommendations to the Board of Commissioners regarding the appointment of an accountant based on independence, scope of the assignment, and compensation for services;
 5. conducts a review of the implementation of the inspection by the Company's internal auditors and supervise the implementation of follow-up by the Board of Directors on the findings of the Company's internal auditors;
 6. reviews the risk management implementation activities carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners;
 7. reviews complaints related to the Company's accounting and financial reporting processes;
 8. reviews and provides advice to the Company's Board of Commissioners regarding the potential conflict of interest of the Company; and
 9. maintains the confidentiality of the Company's documents, data and information.

**B. Wewenang**

Dalam menjalankan fungsinya, Komite Audit memiliki wewenang antara lain sebagai berikut:

1. mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset dan sumber daya Perseroan yang diperlukan oleh Komite Audit dalam menjalankan tugasnya;
2. 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. melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan); dan
4. melakukan kewenangan lain yang diberikan oleh Dewan Komisaris Perseroan.

III. Komposisi, Struktur dan Persyaratan Keanggotaan Komite Audit

1. Komite Audit terdiri dari sekurang-kurangnya 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan pihak yang berasal dari luar Perseroan.
2. Komite Audit diketuai oleh Komisaris Independen.

B. Authority

In carrying out its functions, the Audit Committee has the following authorities:

1. accesses the Company's documents, data and information regarding the Company's employees, funds, assets and resources required by the Audit Committee in carrying out their duties;
2. communicates directly with employees, including the Board of Directors and parties carrying out the internal audit function, risk management and accountants regarding the duties and responsibilities of the Audit Committee;
3. involving independent parties outside the members of the Audit Committee who are needed to assist such members in carrying out their duties (if necessary); and
4. carries out other authorities granted by the Board of Commissioners of the Company.

III. Composition, Structure and Membership Requirements of the Audit Committee

1. The Audit Committee consists of at least 3 (three) members from Independent Commissioners and parties from outside the Company.
2. The Audit Committee is chaired by an Independent Commissioner.



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| <p>3. Komisaris Independen wajib memenuhi persyaratan sebagaimana diatur dalam Peraturan Otoritas Jasa Keuangan Nomor 33/POJK.04/2014 tanggal 8 Desember 2014 tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik;</p> | <p>3. Independent Commissioners must meet the requirements as stipulated in the Financial Services Authority Regulation Number 33/POJK.04/2014 dated 8 December, 2014, concerning Directors and Board of Commissioners of Issuers or Public Companies;</p> |
| <p>4. Anggota Komite Audit:</p> <ul style="list-style-type: none">a. wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik;b. wajib memahami laporan keuangan, bisnis Perseroan khususnya yang terkait dengan layanan jasa atau kegiatan usaha Perseroan, proses audit, manajemen risiko, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan perundang-undangan terkait lainnya;c. wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan;d. bersedia meningkatkan kompetensi secara terus-menerus melalui pendidikan dan pelatihan;e. wajib memiliki paling sedikit 1 (satu) anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan keuangan;f. bukan merupakan orang | <p>4. Audit Committee Members:</p> <ul style="list-style-type: none">a. must have high integrity, ability, knowledge, experience in accordance with the field of work, and be able to communicate well;b. must understand the financial reports, the Company's business, especially those related to the Company's services or business activities, the audit process, risk management, and laws and regulations in the Capital Market sector as well as other related laws and regulations;c. must comply with the Audit Committee code of ethics established by the Company;d. willing to improve competency continuously through education and training;e. must have at least 1 (one) member with educational background and expertise in accounting and finance;f. not a person in a Public |



- 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;
- Accounting Firm, Legal Consulting Firm, Public Appraisal Service Office or other party providing assurance services, non-assurance services, appraisal services and/or other consulting services to the Company within the last 6 (six) months;
- g. 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 sebelum diangkat oleh Dewan Komisaris, kecuali untuk Komisaris Independen;
- g. not a person who works or has the authority and responsibility to plan, lead, control or supervise the activities of the Company within the last 6 (six) months before being appointed by the Board of Commissioners, except for Independent Commissioners;
- h. tidak mempunyai saham langsung maupun tidak langsung pada Perseroan;
- h. does not have shares directly or indirectly in the Company;
- i. 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) bulan setelah diperolehnya saham tersebut;
- i. in the event that a member of the Audit Committee obtains the Company's shares either directly or indirectly as a result of a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisition of the shares;
- j. tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan; dan
- j. has no affiliation with members of the Board of Commissioners, members of the Board of Directors, or Majority Shareholders of the Company; and



- k. tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

- k. does not have a direct or indirect business relationship related to the Company's business activities.

IV. Tata Cara dan Prosedur Kerja

Dalam melaksanakan tugas, tanggung jawab dan wewenangnya, Komite Audit akan:

1. bekerja sama dan berkoordinasi dengan Unit Audit Internal Perseroan dalam hal pengawasan pengendalian internal dan pelaksanaan audit;
2. berkomunikasi dengan semua unit dalam rangka meminta informasi, klarifikasi dan dokumen-dokumen atau laporan-laporan terkait dengan pelaksanaan tugas dan tanggung jawab Komite Audit Perseroan;
3. mengkomunikasikan kepada auditor internal Perseroan mengenai tugas dan tanggung jawab serta hasil audit yang dilakukan oleh auditor internal Perseroan;
4. bekerjasama dengan pihak eksternal, atas persetujuan Dewan Komisaris, untuk melakukan audit khusus; dan
5. berkoordinasi dengan unit terkait dalam rangka pelaksanaan manajemen risiko dan pengawasan risiko.

IV. Working Procedures and Procedures

In carrying out its duties, responsibilities and authorities, the Audit Committee will:

1. cooperates and coordinates with the Company's Internal Audit Unit in terms of oversight of internal control and audit implementation;
2. communicates with all units in order to request information, clarification and documents or reports related to the implementation of the duties and responsibilities of the Company's Audit Committee;
3. communicates to the Company's internal auditors regarding the duties and responsibilities as well as the results of audits conducted by the Company's internal auditors;
4. cooperates with external parties, with the approval of the Board of Commissioners, to conduct special audits; and
5. coordinates with related units in the context of implementing risk management and risk monitoring.

V. Kebijakan Penyelenggaraan Rapat

V. Meeting Management Policy



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| <ol style="list-style-type: none">1. Komite Audit mengadakan rapat secara berkala paling sedikit 1 (satu) kali dalam 3 (tiga) bulan;2. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh lebih dari 1/2 (satu per dua) jumlah anggota Komite Audit;3. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat; dan4. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (<i>dissenting opinion</i>), yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris. | <ol style="list-style-type: none">1. The Audit Committee holds regular meetings at least 1 (one) time in 3 (three) months;2. Audit Committee meetings can only be held when attended by more than 1/2 (one-half) of the total members of the Audit Committee;3. Decisions of the Audit Committee meetings are taken based on deliberation to reach a consensus; and4. Every meeting of the Audit Committee is stated in the minutes of the meeting, including when there is a difference of opinion (<i>dissenting opinion</i>), which was signed by all members of the Audit Committee present and submitted to the Board of Commissioners. |
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VI. Sistem Pelaporan Kegiatan

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

VI. Activity Reporting System

1. The Audit Committee is required to make a report to the Board of Commissioners on each assignment given; and
2. The Audit Committee is required to make an annual report on the implementation of the activities of the Audit Committee which is disclosed in the Company's Annual Report.

VII. Penanganan Pengaduan Pihak Ketiga

1. Komite Audit berkewajiban untuk menerima dan memastikan bahwa pengaduan tentang pelanggaran sehubungan dengan dugaan pelanggaran terkait pelaporan keuangan diproses secara wajar dan dalam waktu sesegera

VII. Handling of Third Party Complaints

1. The Audit Committee is obliged to receive and ensure that complaints about violations related to alleged violations related to financial reporting are processed fairly and as soon as possible.



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2. Syarat pengaduan:
 - a. pengaduan disampaikan secara tertulis;
 - b. jika pelapor menyebutkan identitasnya, Komite Audit wajib merahasiakan identitas pelapor tersebut;
 - c. memberikan petunjuk mengenai adanya penyimpangan standar akuntansi, kelemahan pengendalian intern, kecurangan dan perilaku manajemen yang tidak terpuji yang dapat mengganggu kegiatan operasional Perseroan.
 3. Dalam menangani pengaduan yang disampaikan oleh pihak ketiga, Komite Audit dapat meminta dilakukan investigasi dengan bekerja sama dengan Unit Audit Internal Perseroan dan/atau manajemen dan/atau menugaskan konsultan dan/atau tenaga ahli dari luar Perseroan yang independent.
 4. Jika dari hasil penelaahan terbukti bahwa pengaduan yang disampaikan oleh pihak ketiga ternyata benar, maka:
 - a. Komite Audit meneruskan hasil penelaahan kepada Dewan Komisaris; dan
 - b. Komite Audit memantau tindak lanjut dari hasil penelaahan, jika dimintakan oleh Dewan Komisaris.
2. Complaint conditions:
 - a. complaints submitted in writing;
 - b. if the reporter mentions his identity, the Audit Committee must keep the identity of the reporter confidential;
 - c. provide instructions regarding the existence of accounting standards, weaknesses in internal control, fraud and management behavior that is not commendable which can disrupt the Company's operational activities.
 3. In handling complaints submitted by third parties, the Audit Committee may request an investigation in collaboration with the Company's Internal Audit Unit and/or management and/or assign consultants and/or experts from outside the Company who are independent.
 4. If the results of the review prove that the complaint submitted by the third party is true, then:
 - a. The Audit Committee forwards the results of the review to the Board of Commissioners; and
 - b. The Audit Committee monitors the follow-up of the review results, if requested by the Board of Commissioners.

VIII. Masa Tugas

VIII. Tenure



Masa tugas anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris Perseroan sebagaimana diatur dalam anggaran dasar Perseroan dan dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya.

The tenure of the Audit Committee members may not be longer than the tenure of the Company's Board of Commissioners as stipulated in the Company's articles of association and may be re-elected only for the next 1 (one) period.

IX. Penutup

1. Piagam Komite Audit ini tunduk kepada peraturan perundang-undangan yang berlaku.
2. Piagam Kerja Komite Audit ini mulai berlaku pada tanggal ditetapkan dengan ketentuan bahwa setiap saat dapat ditinjau kembali sesuai dengan keadaan berdasarkan persetujuan dan/atau permintaan Dewan Komisaris dan apabila dikemudian hari terdapat kekeliruan di dalamnya, akan dilakukan perbaikan.

IX. Penutup

1. This Audit Committee Charter is subject to the applicable laws and regulations.
2. This Audit Committee Work Charter comes into force on the date determined with the provision that it can be reviewed at any time according to circumstances based on the approval and/or request of the Board of Commissioners and if in the future there is a mistake in it, corrections will be made.



Ditetapkan di / Established in : Jakarta Pusat / Central Jakarta
Pada tanggal / On the date : 31 Januari 2023

**PT MULTITREND INDO TBK.
DEWAN KOMISARIS
BOARD OF COMMISSIONERS**

Alptekin Diler

Komisaris Utama / President Commissioner

Oke Nurwan, Dipl.Ing

**Komisaris Independen / Independent
Commissioner**

Adrian Colin Mc Kay

**Komisaris Independen / Independent
Commissioner**

Manoj Bharwani

Komisaris / Commissioner

Hasan Sameer Abdulla Ahmed Alshuwaikh

Komisaris / Commissioner