



## **Piagam Komite Audit / Audit Committee Charter PT Indonesia Transport & Infrastructure Tbk**

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### **PENDAHULUAN**

PT Indonesia Transport & Infrastructure Tbk ("Perseroan") adalah perusahaan publik yang terdaftar dalam Bursa Efek Indonesia (BEI) yang tunduk pada peraturan Otoritas Jasa Keuangan Indonesia/OJK (dahulu Bapepam-LK) dan BEI.

Pembentukan Komite Audit merupakan wujud komitmen Perseroan dalam mematuhi peraturan OJK serta sejalan dengan pelaksanaan Tata Kelola Perusahaan yang baik.

### **TUJUAN PEMBENTUKAN KOMITE AUDIT**

Komite Audit adalah suatu komite independen yang dibentuk oleh Dewan Komisaris dan bertanggung jawab kepada Dewan Komisaris. Fungsi utama Komite Audit adalah untuk membantu Dewan Komisaris dalam menjalankan tanggung jawab pengawasan terhadap proses laporan keuangan, sistem pengendalian internal, proses audit, dan proses Perseroan untuk memonitor kepatuhan terhadap undang-undang dan peraturan, dan kode etik.

Komite Audit bertindak secara independen dalam melaksanakan tugas dan tanggung jawabnya.

### **TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT**

- (1) Laporan atau Informasi Keuangan**  
Melakukan penelaahan atas informasi keuangan Perseroan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan,

### **INTRODUCTION**

PT Indonesia Transport & Infrastructure Tbk (the "Company") is a public company listed on the Indonesia Stock Exchange (IDX) and is subject to certain regulations of the Indonesian Financial Services Authority/OJK (formerly Bapepam-LK) and IDX.

The formation of Audit Committee is a Company's commitment to comply with the OJK regulations in alignment with the implementation of Good Corporate Governance.

### **OBJECTIVE OF AUDIT COMMITTEE FORMATION**

Audit Committee is an independent committee established by the Board of Commissioners (BOC) and is responsible to the BOC. Its primary function is to assist BOC in fulfilling its oversight responsibilities for the financial reporting process, the system of internal control, the audit process, and the Company's process for monitoring compliance with laws and regulations and the code of conduct.

Audit Committee independently performs its duties and responsibilities.

### **DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE**

- (1) Financial Statements or Information**  
Review Company's financial information that will be released to public and/or authorities, such as financial statements, financial projection, and other reports

proyeksi keuangan, dan laporan lainnya terkait dengan informasi keuangan Perseroan.

related to Company's financial information.

**(2) Audit Internal**

Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh manajemen/Direksi atas temuan auditor internal.

**(2) Internal Audit**

Reviewing the audit implementation of internal auditors and oversee management's/ Board of Director's follow-up toward Internal Audit findings.

**(3) Audit Eksternal**

a. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, dan *fee*.

b. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan auditor eksternal atas jasa yang diberikannya.

**(3) External Audit**

a. Provide recommendations to BOC on the appointment of external auditor based on its independence, scope of work, and fee.

b. Provide independent opinion in the event there are disputes between management and external auditor related with its services.

**(4) Manajemen Risiko dan Pengendalian Internal**

Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko dan pengendalian internal yang dilakukan oleh manajemen/Direksi

**(4) Risk Management and Internal Control**  
Oversee the risk management and internal control activities implemented by the management/ Board of Directors.

**(5) Peraturan Perundang-undangan**

Melakukan penelaahan atas ketaatan Perseroan terhadap undang-undang dan peraturan yang berhubungan dengan kegiatan Perseroan.

**(5) Laws and Regulations**

Reviewing Company's compliance with the laws and regulations related to the Company's activities.

**(6) Pengaduan**

Menelaah pengaduan yang diterima Perseroan berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.

**(6) Complaints**

Oversee complaints received by the Company regarding Company's accounting process and financial statements.

**(7) Benturan Kepentingan**

Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.

**(7) Conflict of Interest**

Oversee and advise BOC on any potential conflict of interest relating to the Company.

**(8) Kerahasiaan**

Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

**(8) Confidentiality**

Maintain the confidentiality of all documents, data and information of the

Company.

**KEWENANGAN****AUTHORITY**

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| (1) Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya Perseroan yang berkaitan dengan tugasnya.                                                          | (1) To access any Company's records, data, and information in regard to employees' information, funds, assets and other Company's resources related to its duties.                                                                             |
| (2) Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan auditor eksternal terkait tugas dan tanggung jawab Komite Audit. | (2) Directly communicate with employees, including Board of Directors ("BOD") and parties that carry out the function of internal audit, risk management, and external auditors related to duties and responsibilities of the Audit Committee. |
| (3) Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan).                                                                   | (3) To engage an independent party outside the members of Audit Committee which is required to support its duties (if necessary).                                                                                                              |
| (4) Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.                                                                                                                                    | (4) Other authorities given by the BOC.                                                                                                                                                                                                        |

**KOMPOSISI DAN STRUKTUR KOMITE AUDIT****COMPOSITION AND STRUCTURE OF THE AUDIT COMMITTEE**

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| (1) Komite Audit paling kurang terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan Pihak dari luar Perseroan.                                                                                                                                                                                                                                                                                                                                                                                | (1) Audit Committee shall at least consist of 3 (three) members, comprise of Independent Commissioner and other member from outside the Company.                                                                                                                                                                                                                                                                            |
| (2) Komite Audit diketuai oleh Komisaris Independen.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | (2) The chairman of the Audit Committee is an Independent Commissioner.                                                                                                                                                                                                                                                                                                                                                     |
| (3) Komisaris Independen wajib memenuhi persyaratan sebagai berikut:<br>a. bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan tersebut dalam waktu 6 (enam) bulan terakhir.<br>b. tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan tersebut.<br>c. tidak mempunyai hubungan afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan. | (3) Independent Commissioner shall fulfill the following requirements:<br>a. is not a person who performs or has roles and responsibilities to plan, lead, control, or oversee the Company's activities within the last 6 (six) months.<br>b. does not directly or indirectly possess the Company's share.<br>c. does not have an affiliation relationship with the Company, BOC, BOD, or main shareholders of the Company. |

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

- d. does not have direct or indirect business relationship related with the Company's business.

**PERSYARATAN  
KOMITE AUDIT****MENJADI ANGGOTA****REQUIREMENTS  
COMMITTEE'S MEMBER****FOR****AUDIT**

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| <p>(1) Wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik.</p> <p>(2) 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.</p> <p>(3) Wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan.</p> <p>(4) Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.</p> <p>(5) Wajib memiliki paling kurang satu anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan.</p> <p>(6) Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa <i>assurance</i>, jasa <i>non-assurance</i>, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir.</p> <p>(7) 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.</p> <p>(8) Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan.</p> | <p>(1) Possess high integrity, capability, knowledge, and experience in accordance with the scope of work, as well as the ability to communicate effectively.</p> <p>(2) Must understand the financial statements, Company's business, especially related with the Company's services or business activities, audit process, risk management, and prevailing laws and regulation in capital market and other related laws and regulations.</p> <p>(3) Must comply with the code of ethic for the Audit Committee set out by the Company.</p> <p>(4) Possess the will to continuously improve his/her competence through education and training.</p> <p>(5) Must at least possess 1 (one) member with educational background and expertise in accounting and/or financial.</p> <p>(6) Are not insiders of Public Accountant Office, Law Firm, Public Appraisal Firm or other parties that provide assurance, non assurance service, appraisal service, and/or other consultancy service to the Company within the last 6 (six) months.</p> <p>(7) Are not individuals who have authority and responsibility to plan, lead, control or look after the activities of the Company within the last 6 (six) months, except the Independent Commissioner.</p> <p>(8) Do not have any direct or indirect share of the Company.</p> |
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| <p>(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) bulan setelah diperolehnya saham tersebut.</p> <p>(10) Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.</p> <p>(11) Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.</p> | <p>(9) In case where Audit Committee members have directly or indirectly receives Company's share as a result of a legal event, they must transfer the shares to other person no later than 6 (six) months after obtaining the share.</p> <p>(10) Do not have an affiliation relationship with the members of BOC and BOD, or Company's main shareholders.</p> <p>(11) Do not have any direct or indirect business relationship related with the Company's operations.</p> |
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**PELAKSANAAN KERJA****WORK PROCEDURES****(1) Rapat**

- a. Komite Audit mengadakan rapat secara berkala paling kurang satu kali dalam 3 (tiga) bulan.
- b. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh lebih dari 1/2 (satu per dua) jumlah anggota.
- c. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat.
- d. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat, yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris.

**(2) Pelaporan**

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

**(1) Meetings**

- a. Audit Committee shall hold regular meetings at least once in 3 (three) months.
- b. Audit Committee meetings could only be held if attended by more than 1/2 (half) of total members.
- c. The Audit Committee decisions will be made based on deliberations and consensus.
- d. Every Audit Committee meeting will be recorded in minutes of meeting, along with any dissenting opinions, signed by all attended Audit Committee members and distributed to BOC.

**(2) Reporting**

- a. Audit Committee must submit reports to the BOC for each given assignment.
- b. Audit Committee must submit annual report regarding implementation of Audit Committee Activities released in Company's annual report.

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| <p>c. Perseroan wajib menyampaikan kepada OJK, informasi mengenai pengangkatan dan pemberhentian Komite Audit dalam jangka waktu paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian.</p> <p>d. Informasi mengenai pengangkatan dan pemberhentian sebagaimana dimaksud dalam huruf c wajib dimuat dalam laman (website) bursa dan laman (website) Perseroan.</p> | <p>c. Company must submit to OJK, the information related with appointment and dismissal of Audit Committee no longer than 2 (two) working days after the appointment or dismissal.</p> <p>d. Information regarding the appointment and dismissal stated in point c must be disclosed in the IDX website and/or Company's website.</p> |
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**PROSEDUR PENGADUAN**

Komite Audit harus membuat prosedur untuk:

- (1) Penerimaan, penyimpanan, dan perlakuan pengaduan yang diterima oleh Perseroan berkaitan dengan akuntansi, pengendalian internal akuntansi, atau hal-hal yang berkaitan dengan audit.
- (2) Pelaporan tanpa nama oleh karyawan Perseroan dan pihak lain yang bersifat rahasia mengenai hal-hal yang meragukan berkaitan dengan akuntansi atau hal-hal yang berkenaan dengan audit.

**MASA TUGAS**

Masa tugas anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar dan dapat dipilih kembali hanya untuk satu periode berikutnya.

**COMPLAINTS PROCEDURE**

The Audit Committee shall establish procedures for:

- (1) The receipt, retention and treatment of complaints received by the Company regarding accounting, internal accounting controls, or auditing matters.
- (2) The confidential anonymous submission by the employees of the Company and other parties of concerns regarding questionable accounting or auditing matters.

**TERMS OF SERVICE**

Terms of Service of Audit Committee member shall not be longer than terms of service of the Board of Commissioner as stipulated in Article of Association and reappointment is only for 1 (one) more term.

**Disetujui oleh / Approved by:**

**Dewan Komisaris  
The Board of Commissioners  
PT INDONESIA TRANSPORT & INFRASTRUCTURE TBK**

  
**Hary Tanoesoedibjo  
Presiden Komisaris  
President Commissioner**

  
**Darma Putra Wati  
Komisaris  
Commissioner**

  
**Tien  
Komisaris  
Commissioner**

  
**Henry Suparman  
Komisaris  
Commissioner**

  
**Juwono Kolbioen  
Komisaris Independen/  
Ketua Komite Audit  
Independent Commissioner/  
Chairman of the Audit Committee**

  
**Christophorus Taufik  
Komisaris Independen  
Independent Commissioner**