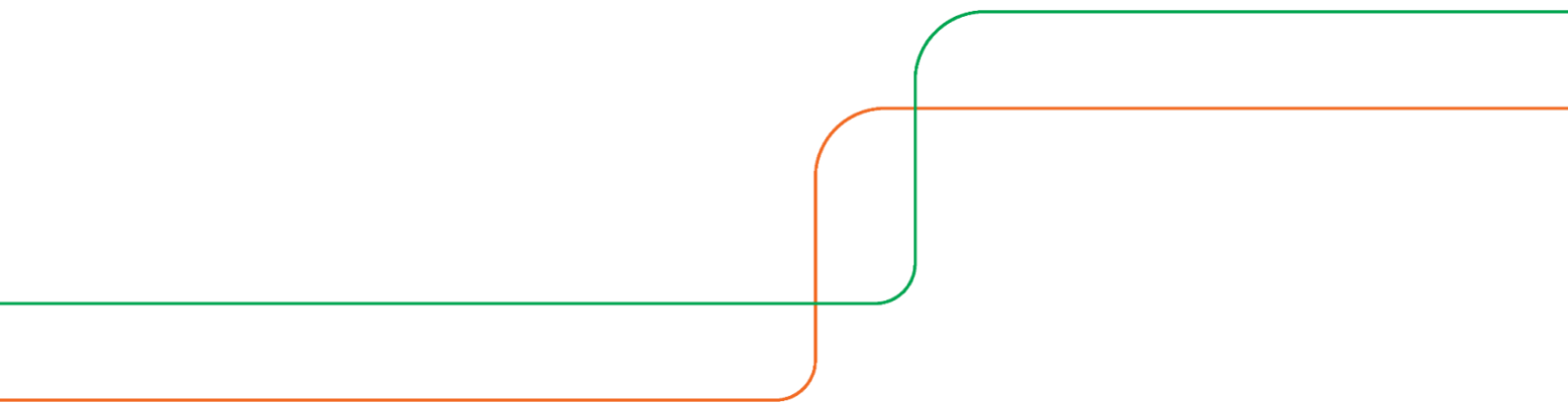




# PEDOMAN KOMITE AUDIT

## AUDIT COMMITTEE CHARTER

PT JACCS MITRA PINASTHIKA MUSTIKA FINANCE INDONESIA



Keberadaan Komite Audit berfungsi untuk membantu Dewan Komisaris dalam memantau dan memastikan efektivitas system pengendalian internal. Komite Audit dibentuk dan bertanggung jawab kepada Dewan Komisaris.

### KEANGGOTAAN KOMITE AUDIT

Anggota Komite Audit terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan pihak dari luar Perseroan. Komite Audit diketuai oleh Komisaris Independen yang juga merangkap sebagai anggota.

### TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT

Tugas dan tanggung jawab Komite Audit adalah sebagai berikut:

1. Komite Audit bertindak secara independen dalam melaksanakan tugas dan tanggung jawabnya.
2. Melakukan penelaahan 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.
3. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan.
4. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Akuntan Publik atas jasa yang diberikan.
5. Memberikan rekomendasi mengenai penunjukan Akuntan Publik dan Kantor Akuntan Publik kepada Dewan Komisaris untuk disampaikan kepada RUPS.
6. Melakukan pemantauan dan evaluasi atas perencanaan dan pelaksanaan audit serta pemantauan atas tindak lanjut hasil audit dalam rangka menilai kecukupan pengendalian internal termasuk kecukupan proses pelaporan keuangan.
7. Melakukan pemantauan terhadap pelaksanaan tindak lanjut oleh Direksi atas hasil temuan kerja

The function of the Audit Committee is to assist the Board of Commissioners in monitoring and ensuring the effectiveness of the internal control system. The Audit Committee is established and is responsible to the Board of Commissioners.

### AUDIT COMMITTEE MEMBERSHIP

The Audit Committee's membership consists of at least 3 (three) members, namely Independent Commissioners and parties from outside the Company. The Audit Committee is chaired by an Independent Commissioner who is also concurrently a member.

### DUTIES AND RESPONSIBILITIES OF AUDIT COMMITTEE

The duties and responsibilities of the Audit Committee are as follows:

1. The Audit Committee serves independently in carrying out its duties and responsibilities.
2. Review financial information that will be issued by the Company to the public and/or the other authorities, including among others, the financial statements, the projections, and other reports related to the financial information of the Company.
3. Review the Company's compliance with the laws and regulations related to the Company's activities.
4. Provide independent opinions in cases of the discrepancy of opinions that might occur between the management and the Public Accountant on the services that it provides.
5. Provide recommendations on the appointment of the Public Accountant and the Public Accountant Firm to the Board of Commissioners to be submitted to the GMS.
6. Monitor and evaluate the plan and conduct of audits and follow-up of the audit findings to assess the adequacy of internal controls including the adequacy of the financial reporting process.
7. Monitor the follow-up of the Board of Directors on the findings of the Internal Audit, Public

Audit Internal, Kantor Akuntan Publik dan hasil pengawasan OJK guna memberikan rekomendasi kepada Dewan Komisaris.

8. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.
9. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
10. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

### WEWENANG KOMITE AUDIT

Dalam menjalankan tugasnya, Komite Audit mempunyai wewenang sebagai berikut:

1. Mengakses dokumen, data dan informasi Perseroan tentang karyawan, dana, aset dan sumber daya Perseroan yang diperlukan terkait dengan pelaksanaan tugasnya.
2. Berkomunikasi langsung dengan karyawan Perseroan, termasuk Direksi Perseroan dan unit Audit Internal Perseroan, fungsi yang menjalankan manajemen risiko dan Akuntan Publik dan/atau Kantor Akuntan Publik yang memberikan jasa kepada Perseroan dalam rangka menjalankan tugas dan tanggung jawab Komite Audit Perseroan.
3. Komite Audit Perseroan dapat melibatkan pihak independent di luar anggota Komite Audit Perseroan untuk membantu pelaksanaan tugasnya (jika diperlukan) dengan persetujuan Dewan Komisaris Perseroan.
4. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris Perseroan.

### RAPAT KOMITE AUDIT

Komite Audit wajib mengadakan rapat secara berkala paling sedikit 1 (satu) kali dalam 3 (tiga) bulan. Namun demikian, pelaksanaan rapat juga dapat diadakan sewaktu-waktu (insidental) apabila diminta oleh Dewan Komisaris atau terdapat kejadian penting dan mendesak yang terjadi di bidang area pengawasannya.

Accountant Firm, and the supervision results of OJK, to make recommendations to the Board of Commissioners.

8. Review the risk management activities conducted by the Board of Directors if the Company does not have a risk monitoring function under the Board of Commissioners.
9. Review complaints related to the Company's accounting and financial reporting process.
10. Keep confidentiality of the Company's data, documents, and information.

### AUTHORITIES OF AUDIT COMMITTEE

In carrying out its duties, the Audit Committee has the following authority:

1. Access the documents, data, and information about the Company's employees, funds, assets, and resources of the Company that is required for the implementation of their duties.
2. Communicate directly with the Company's employees, including the Board of Directors and the Internal Audit unit, functions that run the risk management and Public Accountant and/or Public Accountant Firm that provide services to the Company to carry out the duties and responsibilities of the Company's Audit Committee.
3. The Audit Committee may involve independent parties outside the member of the Audit Committee to assist the implementation of the duty (if necessary) with the approval of the Board of Commissioners of the Company.
4. Perform other authorities granted by the Board of Commissioners.

### MEETING OF AUDIT COMMITTEE

The Audit Committee is required to hold regular meetings at least once every 3 (three) months. However, the implementation of meetings can also be held at any time (incidentally) if requested by the Board of Commissioners or there are important and urgent events that occur in the area of its supervision.