

**PIAGAM KOMITE AUDIT  
(AUDIT COMMITTEE CHARTER)**

**PT. INDORITEL MAKMUR INTERNASIONAL Tbk**



## I. Pendahuluan

Pembentukan Komite Audit pada PT. Indoritel Makmur Internasional Tbk. merupakan bagian dari upaya perseroan untuk menerapkan *Good Corporate Governance (GCG)*. Dalam implementasi GCG, peran dan fungsi Komite Audit menjadi sangat strategis untuk membantu dan meningkatkan peran Dewan Komisaris dalam menjalankan fungsi pengawasannya. Dengan demikian diharapkan peran dan fungsi masing-masing organ perseroan (RUPS, Komisaris dan Direksi) dapat lebih terstruktur dan seimbang dalam merealisasikan tujuan Perseroan.

Untuk melaksanakan tugas-tugas Komite Audit tersebut diperlukan adanya Piagam Komite Audit yang dijabarkan dan kemudian ditetapkan oleh Dewan Komisaris Perseroan.

Piagam Komite Audit ini dimaksudkan untuk menjadi acuan dan pedoman kerja bagi Komite Audit dalam menjalankan tugas dan kewenangannya yang didasarkan atas peraturan perundang-undangan dan ketentuan yang berlaku yaitu:

1. Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tanggal 23 Desember 2015, tentang Pembentukan dan Pedoman Kerja Komite Audit.
2. Surat Keputusan Direksi PT Bursa Efek Indonesia Nomor Kep-00001/BEI/01-2014 tanggal 20 Januari 2014 tentang Perubahan Peraturan No I-A tentang Pencatatan Saham dan Efek bersifat Ekuitas selain Saham yang Diterbitkan oleh Perusahaan Tercatat

## II. Visi dan Misi

**Visi** : Mengawasi secara obyektif agar Perseroan dapat melaksanakan visinya secara optimal.

## I. Introduction

The formation of The Audit Committee at PT. Indoritel International Makmur Tbk. is part of the company's to implement the Good Corporate Governance (GCG). In the implementation of GCG, the role and functions of the Audit Committee be very strategic to assist and enhance the role of the Board of Commissioners in performing its oversight function. It is expected the roles and functions of each organ of the company (AGM, Commissioners and Directors) may be more structured and balanced in realizing the objectives of the Company.

To perform the duties of the Audit Committee required the Audit Committee Charter, outlined and then endorsed by the Board of Commissioners.

The Charter is intended to be a reference and guidelines for the Audit Committee in performing its duties and authorities which are based on following legislation and regulations:

1. Regulatory Financial Service Authority Jakarta Number 55/POJK.04/2015 date December 23<sup>rd</sup> 2015, regarding The Formation and Work Guidelines of The Audit Committee.
2. Decree of the Directors of PT Bursa Efek Indonesia Number Kep-00001/BEI/01-2014 date January 20<sup>th</sup> January 2014 regarding Registration of Shares and Equity Securities other than Shares Issued by the Listed Company.

## II. Visions and Mission

**Visions** : Supervise objectively so that the Company can carry out its visions optimally.

**Misi :** Membantu Dewan Komisaris dalam melaksanakan fungsi pengawasan dan menjadi salah satu pilar utama dalam menerapkan prinsip-prinsip GCG agar tujuan perseroan dapat tercapai secara optimal.

**Mission :** Assist the Board of Commissioners in carrying out oversight functions and become one of the main pillars in applying the principles of GCG that the company objectives can be achieved optimally.

### III. Maksud dan Tujuan

Piagam Komite Audit disusun dan ditetapkan dengan Keputusan Dewan Komisaris agar dalam menjalankan tugas, tanggungjawab dan wewenangnya, Komite Audit mempunyai pedoman kerja yang jelas dan terarah serta dapat bekerja secara independen, obyektif, mandiri, transparan dan dapat dipertanggungjawabkan.

### III. Purpose and objectives

Audit Committee Charter has been established and defined by the decree of Commissioners that in performing their duties, responsibilities and authority, the Audit Committee has guidelines, focused and able to work independently, objectively, independent, transparent and accountable.

### IV. Struktur dan Keanggotaan Komite Audit

1. Komite Audit dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris;
2. Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris;
3. Anggota Komite Audit paling kurang terdiri dari :
  - a. Seorang Komisaris Independen;
  - b. Seorang dari Pihak Independen yang memiliki keahlian di bidang keuangan atau akuntansi.

### IV. Structure and Membership of the Audit Committee

1. The Audit Committee was established by and responsible to the Board of Commissioners;
2. The Audit Committee members are appointed and terminated by the Board of Commissioners;
3. The members of the Audit Committee consist of at least:
  - a. An independent commissioner;
  - b. One of the independent party with expertise in finance or accounting.

### V. Persyaratan Keanggotaan Komite Audit

1. Wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik;
2. Wajib memahami laporan keuangan, bisnis Perseroan khususnya yang terkait dengan layanan jasa atau kegiatan usaha Perseroan, proses audit, manajemen resiko, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan

### V. Membership Requirements of The Audit Committee

1. Possesses high integrity, ability, adequate knowledge and experience that corresponds with the educational background and profession as well as (possesses) the ability to communicate well;
2. Must understand financial statements, the Company's business particularly those related with the Company's services and business activity, audit process, risk

- perundang-undangan terkait lainnya;
3. Wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan;
  4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan;
  5. Wajib memiliki paling kurang satu anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan;
  6. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa *assurance*, jasa *non-assurance*, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir;
  7. Bukan 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. 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 dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut;
  10. Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan;
  11. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.
- management and Capital Market rules and regulation along with other related rules and regulations;
3. Must adhere to the Audit Committee's Code of Ethics that was established by the Company;
  4. Willing to continuously enhance their competencies through education and training;
  5. At least one members of the Audit Committee must possess the educational background, expertise and experience in the field of accounting and/or finance;
  6. Should not be a person belonging to a Public Accounting Firm appointed as the Company's external auditor, Legal Consulting Firm, Appraiser or other parties that provide assurance, non-assurance, appraisal services and/or other consultation service to the Company within the last 6 (six) months prior to their appointment by the Board of Commissioners;
  7. Is not a person that works for or has the authority and responsibility for planning, leading, controlling or overseeing the activities of the Company within the last 6 (six) months prior to the appointment by the Board of Commissioners, with the exception of the Independent Commissioner;
  8. Does not, directly or indirectly, own shares in the Company;
  9. If the Audit Committee member directly or indirectly obtains shares in the Company as a result of a legal event, therefore, such shares must be turned over to another party within a period not exceeding 6 (six) months from the time the shares were obtained;
  10. Is not affiliated with either the Company, a members of the Board of Commissioners, Directors or a Shareholders of the Company;
  11. Does not have directly or indirectly business relationship with the Company's business activities.

## VI. Masa Tugas Komite Audit

1. Masa tugas anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan dan dapat dipilih kembali hanya untuk satu periode berikut.
2. Apabila anggota Komisaris yang menjadi Ketua Komite Audit berhenti sebelum masa tugasnya sebagai Komisaris Perseroan, maka Ketua Komite Audit digantikan oleh Komisaris Independen lainnya.

## VII. Tugas dan Tanggung Jawab Komite Audit

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 ketaatan terhadap peraturan perundang undangan yang berhubungan dengan Perseroan;
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 untuk disampaikan kepada Rapat Umum Pemegang Saham. Rekomendasi yang diberikan atas dasar aspek independensi, ruang lingkup penugasan dan imbalan jasa;

## VI. Term of Membership of The Audit Committee

1. The tenure for members of the Audit Committee must not exceed the tenure for members of the Company's Board of Commissioners as prescribed within the articles of association and can be reappointed only for 1 (one) additional term.
2. If the Commissioner is the Chairman of the Audit Committee quit before his term as Commissioner, the Chairman of the Audit Committee be replaced by other Independent Commissioner.

## VII. Duties and Responsibilities of The Audit Committee

In implementing its functions, The Audit Committee has the following duties and responsibilities:

1. Review the financial information that will be issued by Company to the public and/or other authorities, such as financial statements, projections, and other report pertaining to the Company's financial information;
2. Analyze the Company's of compliance towards rules and regulations relating to the Company's activities;
3. Provide an independent opinion in the event of disagreements between management and the Public Accountants for services rendered;
4. Provide its recommendations to the Board of Commissioners pertaining to the appointment of a Public Accountant Firm to be submitted to the General Meeting of Shareholders. Recommendations are given on the basis of its independence, the scope of work and fee;

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| <ol style="list-style-type: none"><li>5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal;</li><li>6. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan perseroan;</li><li>7. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan perseroan;</li><li>8. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.</li></ol> | <ol style="list-style-type: none"><li>5. Review the audit performed by the internal audit and monitor the Board of Directors response to the internal audit findings;</li><li>6. Analyze complaints related to the Company's accounting and financial reporting processes;</li><li>7. Review and provide its opinion to the Board of Commissioners pertaining to the existence of potential conflict of interest;</li><li>8. Maintain the confidentiality of the Company's documents, data and information.</li></ol> |
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### **VIII. Wewenang Komite Audit**

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. Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen resiko, 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.

### **IX. Rapat Komite Audit**

1. Komite Audit mengadakan rapat secara berkala paling kurang 1 (satu) kali dalam 3 (tiga) bulan;
2. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh

### **VIII. Authority of The Audit Committee**

In implementing its tasks, The Audit Committee has the following authorities;

1. Acces all documents, data and information that is relevant and related with its task pertaining to the Company's employees, funds, assets and resources required.
2. Directly ommunicate with employees, including the Board of Directors and the parties that carry out the internal audit functions, risk management, and accountants relating to the duties and responsibilities of the Audit Committee;
3. Involve independent parties outside of the Audit Committee who are required to assist he implementation of its taks (if needed);
4. Perform other responsibilities granted by the Board of Commissioners.

### **IX. Meeting of The Audit Committee**

1. The Committee meetings must be conducted at least once every 3 (three) months;
2. The Audit Committee Meeting can make a decision if it is attended by over than ½

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| <p>lebih dari ½ (satu perdua) jumlah anggota;</p> <p>3. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat;</p> <p>4. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (<i>dissenting opinion</i>).</p> | <p>(one-half) of the total members of the Audit Committee;</p> <p>3. The Audit committee's decisions are based on deliberation and consensus;</p> <p>4. Every Audit Committee Meeting will be documented thorough a minutes of meeting, which includes dissenting opinion.</p> |
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#### **X. Kode Etik Komite Audit**

1. Menjunjung tinggi integritas, profesionalisme dan standar profesi dalam melaksanakan tugasnya;
2. Melaksanakan setiap tugas, tanggung jawab dan wewenangnya secara jujur, obyektif dan independen;
3. Menghindari kegiatan yang bertentangan dengan hukum, kepentingan umum, etika dan norma-norma yang berlaku di masyarakat serta kegiatan yang bertentangan dengan kepentingan dan tujuan Perseroan;
4. Tidak menerima imbalan atau sesuatu (gratifikasi) dari pihak manapun yang dapat mengganggu tugasnya sebagai anggota Komite Audit;
5. Memberikan dan menyatakan pendapat dengan didukung bukti-bukti yang cukup dan valid;
6. Tidak menggunakan informasi yang berkaitan dengan Perseroan untuk kepentingan pribadi;
7. Menjaga kerahasiaan informasi Perseroan dan tidak mengungkapkan informasi tersebut kecuali dibenarkan oleh peraturan perundang undangan yang berlaku;
8. Senantiasa mengembangkan dan meningkatkan kemampuan dan keahlian profesional secara berkelanjutan.

#### **X. Code of Ethics of The Audit Committee**

1. Highly uphold the integrity, professionalism and professional standards in implementing the tasks as the Audit Committee;
2. Carry out every task and responsibility in an honest, objective, and independent;
3. Avoid activities that run counter to prevailing laws, ethics, societal norms as well as activities that conflict with the interests and objectives of the Company;
4. Does not receive a reward or any item outside of that can interfere with their duties as a member of Audit Committee;
5. Provide an opinion by using sufficient and valid;
6. Do not use information relating to the Company for personal gain;
7. Protect the confidentiality of corporate information and not divulge this information unless it is justifiably prescribed by the prevailing law and regulations;
8. Continuously develop professional skills and expertise.



## **XI. 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;
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;
4. Informasi pengangkatan dan pemberhentian Komite Audit wajib dimuat dalam situs web Bursa Efek dan/atau situs web Perseroan

## **XII. Penutup**

1. Piagam Komite Audit ini wajib dilaksanakan oleh seluruh anggota Komite Audit dengan penuh rasa tanggung jawab;
2. Masa berlaku dan evaluasi:
  - a. Piagam Komite Audit berlaku efektif sejak tanggal ditetapkan;
  - b. Piagam Komite Audit ini secara berkala akan dievaluasi untuk disesuaikan dengan perkembangan peraturan yang berlaku;
  - c. Evaluasi terhadap kinerja Komite Audit secara individual maupun kolektif dilakukan setiap tahun oleh Dewan Komisaris.

## **XI. Reporting**

1. The Audit Committee is required to report to the Board of Commissioners on every assignment that is given;
2. The Audit Committee is required to prepare an annual report of the Audit Committee's activities that is disclosed within the Company's Annual Report;
3. The Company is required to submit to the Financial Services Authority (OJK) information pertaining to the appointment and termination of the Audit Committee within a period of not more than 2 (two) working days from the date of the appointment or termination;
4. Information pertaining to the appointment or termination as mentioned above must be uploaded in the Indonesian Stock Exchange (IDX) as well as the Company's website.

## **XII. Conclusion**

1. The Audit Committee Charter must be implemented by all members of the Audit Committee with a full sense of responsibility;
2. The period of validity and evaluation:
  - a. The Audit Committee Charter takes effect from the date in which it was endorsed;
  - b. Shall be periodically be evaluated to conform with changes to the prevailing rules and regulations;
  - c. The evaluation of the performance of the Audit Committee, individually or collectively conducted every year by the Board of Commissioners.



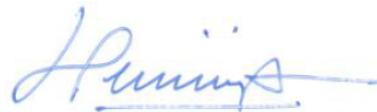
Jakarta, 22 Juni 2016/ Jakarta 22 June 2016

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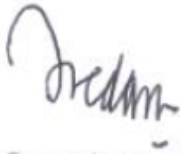
Dewan Komisaris/ The Board of Commissioners



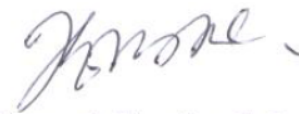
Djisman Simandjuntak  
**Komisaris Utama**



Ferry Noviar Yosaputra  
**Komisaris**



Soedarsono  
**Komisaris**



Howard Timotius Palar  
**Komisaris**



Janimiranti Inggawati  
**Komisaris Independen**



Bambang Subianto  
**Komisaris Independen**



Adi Pranoto Leman  
**Komisaris Independen**



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