Chandra Daya Investasi

PIAGA KOMITE AUDIT
PT CHANDRA DAYA INVESTASI TBK
("Perseroan")

I. Umum

Piagam Komite Audit ini diatur oleh Dewan Komisaris sebagai pedoman bagi Komite Audit dalam melakukan peran dan tanggung jawabnya secara transparan, akuntabilitas, kompeten dan independen dengan tujuan agar Perseroan dipimpin, dikelola dan diimplementasikan sesuai dengan peraturan dan perundangan yang berlaku.

Piagam ini akan ditelaah dan dinilai kembali sedikitnya setiap tahun oleh Komite Audit dan setiap usulan perubahan disampaikan kepada Dewan Komisaris untuk memperoleh persetujuan.

Perseroan wajib memiliki Piagam Komite Audit dan memuat Piagam Komite Audit dan informasi lainnya yang diwajibkan pada laman (*website*) Perseroan.

II. Latar Belakang

Perseroan wajib memiliki Komite Audit. Komite Audit dibentuk oleh Dewan Komisaris. Pembentukan Komite Audit tersebut didasarkan pada peraturan-peraturan sebagai berikut:

1. Keputusan Ketua Dewan Komisioner Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit;
2. Keputusan Direksi Bursa Efek Indonesia (sebelumnya PT Bursa Efek Jakarta) Nomor Kep-305/BEJ/07-2004 – Peraturan Pencatatan Efek Nomor I-A tanggal 19 Juli 2004 tentang Ketentuan Umum

AUDIT COMMITTEE CHARTER OF
PT CHANDRA DAYA INVESTASI TBK
(the "Company")

I. General

This Audit Committee Charter is stipulated by the Board of Commissioners as a guideline for the Audit Committee in performing its role and responsibility in a transparent, accountable, competent and independent manner with the ultimate objective that the Company is governed, managed and implemented in compliance with the prevailing laws and regulations.

This Charter shall be reviewed and reassessed at least annually by the Audit Committee and any proposed changes shall be submitted to the Board of Commissioners for approval.

The Company must have an Audit Committee Charter and is obliged to present the Audit Committee Charter and other required information at the website of the Company.

II. Background

The Company must have an Audit Committee. The Audit Committee is established by the Board of Commissioners by virtue of the following regulations:

1. Decree of the Chairman of Board of Commissioners of the Financial Services Authority Number 55/POJK.04/2015 dated 23 December 2015 on the Establishment and Work Performance Guidelines of the Audit Committee;
2. Decree of the Board of Directors of the Jakarta Stock Exchange No. Kep-305/BEJ/07-2004. Securities Listing Rule Number I-A dated July 19, 2004 concerning the General Provisions of the

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Pencatatan Efek bersifat Ekuitas di Bursa, sebagaimana telah diubah dari waktu ke waktu.

Listing of Shares Equity-Type at the Exchange, as amended from time to time.

III. Tugas, Tanggung Jawab dan Wewenang

Komite Audit bertugas untuk memberikan pendapat profesional yang independen kepada Dewan Komisaris terhadap laporan atau hal-hal yang disampaikan oleh Direksi kepada Dewan Komisaris; membantu Dewan Komisaris atas tanggung jawab pengawasannya, termasuk mengidentifikasi hal-hal yang memerlukan perhatian Dewan Komisaris; dan melaksanakan tugas-tugas lain yang berkaitan dengan tugas Dewan Komisaris, antara lain:

1. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas, seperti laporan keuangan, proyeksi dan laporan lainnya terkait dengan informasi keuangan Perseroan;

2. Melakukan penelaahan atas tingkat kepatuhan/ketaatan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perseroan;

3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikan;

4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukkan akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa;

III. Duties, Responsibilities and Authority

Audit Committee is assigned to give independent professional advice to the Board of Commissioners on reports or other matters that have been submitted by the Board of Directors to the Board of Commissioners; to assist the Board of Commissioners in its oversight responsibilities, including identification of matters which require the attention of the Board of Commissioners; and to perform other tasks in relation to the duties of Board of Commissioners which, among others, include:

1. To review the financial information that will be released by the Company to the public and/or authorities, such as financial statements, financial projections, and other reports relating to the financial information of the Company;

2. To review the degree of the Company's compliance with the laws and regulations in the Capital Market industry, and other related regulations relevant to the activities of the Company;

3. To provide independent advice to any disagreements between management and independent accountant regarding the provided services;

4. To provide recommendation to the Board of Commissioners regarding the appointment of accountant based on independency, scope of engagement, and fees;

5. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal;

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 terkait dengan adanya potensi benturan kepentingan Perseroan; dan

9. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

Dalam melaksanakan tugasnya, Komite Audit mempunyai wewenang sebagai berikut:

1. Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya Perseroan lainnya yang diperlukan;

2. Melakukan komunikasi 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 Komite Audit yang diperlukan untuk

5. To review the implementation of audits by the internal auditor and supervision of follow-up actions on the findings of internal auditor by the Board of Directors;

6. To review the implementation of risk management by the Board of Directors, if the Company does not have risk-monitoring functions under the Board of Commissioners;

7. To review any complaints regarding the accounting processes and financial statements of the Company;

8. To review and give advice to the Board of Commissioners regarding the Company's potential conflict of interest; and

9. To safeguard of the confidentiality of Company's documents, data and information.

In performing its duties, the Audit Committee has the following authorities:

1. To access any of the Company's documents, data and information concerning its employees, funds, assets and other required resources of the Company;

2. To communicate directly with employees, including the Board of Directors and those who perform the functions of internal audit, risk management, and independent accountant related to the Audit Committee's duties and responsibilities;

3. To involve independent parties outside of the Audit Committee to

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membantu pelaksanaan tugasnya (jika diperlukan); dan

4. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

IV. <u>Komposisi, Struktur dan Persyaratan Keanggotaan Komite Audit</u>

1. Komite Audit melakukan tugasnya secara profesional dan independen untuk membantu dan memperkuat fungsi Dewan Komisaris dalam melakukan pengawasan atas laporan keuangan, pemeriksaan, pengendalian internal dan proses implementasi Tata Kelola oleh Direksi dalam mengelola Perseroan.

2. Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris Perseroan;

3. Komite Audit sekurang-kurangnya terdiri dari 3 (tiga) orang anggota, seorang diantaranya merupakan Komisaris Independen Perseroan yang sekaligus merangkap sebagai Ketua Komite Audit;

4. Komisaris Independen wajib memenuhi persyaratan sebagai berikut:
   a) 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;
   b) tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan;

assist in the implementation of its duties (if needed); and

4. To perform other authorities given by the Board of Commissioners.

IV. <u>The Composition, Structure and Requirements of Audit Committee Members</u>

1. The Audit Committee shall work in a professional and independent manner to assist and strengthen the functions of the Board of Commissioners in carrying out the function of oversight over financial reporting, audit, internal control and Corporate Governance implementation processes by the Board of Directors in managing the Company.

2. The Audit Committee members shall be appointed and dismissed by the Company’s Board of Commissioners;

3. The Audit Committee shall comprise of, at least, 3 (three) members, one of whom shall be an Independent Commissioner of the Company and concurrently serves as Chairman of the Audit Committee;

4. An Independent Commissioner is required to meet the following criteria:
   a) shall not be a person whose job, authority and responsibility include the planning, directing, controlling, or supervising the activities of the Company within the past 6 (six) months;
   b) shall have no shares of the Company, either directly or indirectly.

c) tidak mempunyai hubungan Afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan; dan

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

c) shall have no Affiliation relationship with the Company, members of the Board of Commissioners, members of the Board of Directors members, or any Majority Shareholders of the Company; and

d) shall have no business relationship, directly or indirectly, in relation to the business activities of the Company.

Persyaratan Keanggotaan Komite Audit antara lain:

1. Anggota Komite Audit wajib memiliki integritas yang tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik;

2. Anggota Komite Audit wajib memahami laporan keuangan, bisnis Perseroan khususnya yang terkait dengan kegiatan Perseroan, proses audit, manajemen risiko, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan perundang-undangan terkait lainnya;

3. Anggota Komite Audit wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan;

4. Anggota Komite Audit bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan;

5. Komite Audit wajib memiliki paling kurang satu anggota yang memiliki latar belakang pendidikan akuntansi atau keuangan;

Criteria for Audit Committee Members, among others, include:

1. An Audit Committee member must have high integrity, adequate capability, knowledge and experience in accordance with his or her scope of work, as well as the ability to communicate effectively;

2. An Audit Committee member must understand the financial statements, the Company's business, audit processes, risk management and the laws and regulations of the Capital Market and other relevant laws and regulations;

3. An Audit Committee member must adhere to the code of ethics of the Audit Committee as prescribed by the Company;

4. An Audit Committee member shall be willing to increase his or her competence through continuing education and training;

5. The Audit Committee shall have at least one member whose educational background is accounting or finance;

6. Anggota Komite Audit bukan merupakan karyawan 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 yang bersangkutan dalam waktu 6 (enam) bulan terakhir;

7. Anggota Komite Audit 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;

8. Anggota Komite Audit tidak mempunyai saham baik 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 kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut;

10. Anggota Komite Audit tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan; dan

11. Anggota Komite Audit tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

6. An Audit Committee member shall not be an employee of Public Accounting Firms, Law Firms, Public Appraisal Firms or other parties that provide assurance services, non-assurance services, appraisal and/or other consultancy services to the Company in the past 6 (six) months;

7. An Audit Committee member shall not be a person whose job, authority and responsibility include the planning, directing, controlling, or supervising the activities of the Company within the past 6 (six) months, except the Independent Commissioner;

8. An Audit Committee member shall have no direct or indirect shares ownership in the Company;

9. In the event where any of the Audit Committee members receives Company's shares directly or indirectly arising from a legal event, the said shares must be transferred to another party no later than 6 (six) months after obtaining those shares;

10. An Audit Committee member shall have no Affiliation relationship with members of the Board Commissioners, members of the Board of Directors, or any Majority Shareholders of the Company; and

11. An Audit Committee member shall have no direct or indirect business relationship in relation to the business activities of the Company.

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V. Tata Cara dan Prosedur Kerja

Komite Audit membuat dan melaksanakan Perencanaan Pertemuan Komite Audit yang merupakan rencana dan prosedur kerja Komite Audit dan berisi jadwal pertemuan, frekuensi pertemuan dalam tahun berjalan, dengan pihak-pihak yang terkait antara lain manajemen Perseroan, internal auditor, akuntan independen dan pihak-pihak lainnya, hal-hal/topik yang akan dibahas dalam pertemuan tersebut. Topik pembahasan mencakup namun tidak terbatas pada laporan keuangan dan lainnya yang terkait dengan informasi keuangan Perseroan, akuntan independen, internal auditor dan lainnya.

V. Implementation and Work Procedure

The Audit Committee prepares and implements the Audit Committee Meeting Planner which represents the work programs and procedures for the Audit Committee. The Planner states the time schedules and frequency of meetings for the year, party/parties involved in such meetings including, among others, management, internal auditors, independent accountant and other parties, and issues/topics to be discussed in the meetings. The said topics shall include but not limited to financial statements and other matters concerning financial information of the Company, independent accountant, internal auditors and others.

VI. Rapat Komite Audit

1. Komite Audit wajib menyelenggarakan rapat sekurang-kurangnya sekali dalam 3 (tiga) bulan.
2. Rapat Komite Audit dapat dilakukan bila dihadiri oleh lebih dari ½ (satu per dua) dari jumlah anggota Komite Audit.
3. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat.
4. Setiap rapat Komite Audit harus dicatat dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (*dissenting opinions*), yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris Perseroan.

VI. Meetings of Audit Committee

1. The Audit Committee must hold at least 1 (one) meeting in 3 (three) months.
2. An Audit Committee meeting can be held if it is attended by at least ½ (one- half) of the total number of the Committee members.
3. Resolutions made by the Audit Committee shall be based on deliberation and consensus (*musyawarah untuk mufakat*).
4. Every Audit Committee meeting shall be recorded in the minutes of meetings, including any dissenting opinions, signed by all attending Audit Committee members and provided to the Board of Commissioners of the Company.

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VII. Pelaporan

1. Komite Audit wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan.

2. Komite Audit wajib membuat Laporan Komite Audit Tahunan kepada Dewan Komisaris Perseroan mengenai kegiatannya yang akan disajikan 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 mengenai pengangkatan dan pemberhentian tersebut wajib dimuat dalam laman (*website*) bursa dan/atau laman (*website*) Perseroan.

VIII. Ketentuan tentang penanganan pengaduan atau pelaporan sehubungan dugaan pelanggaran terkait pelaporan keuangan.

Komite Audit melakukan penelaahan jika terdapat pegawai yang menyatakan adanya pelanggaran dalam hal-hal yang terkait dengan laporan keuangan dan hal lainnya dan memastikan bahwa investigasi yang independen telah dijalankan atas hal tersebut dan tindak lanjut telah dilakukan secara memadai.

IX. Masa Tugas Komite Audit

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 1 (satu) periode berikutnya.

Jakarta, 17 Maret 2025

VII. Reporting

1. The Audit Committee shall submit a report to the Board of Commissioners on each assignment given.

2. The Audit Committee must prepare an Annual Audit Committee Report to the Company's Board of Commissioners regarding its activities which shall be published in the Company's annual report.

3. The Company shall inform the Financial Services Authority on the appointment and dismissal of Audit Committee no later than 2 (two) working days after the said appointment or dismissal;

4. Information on the said appointment and dismissal of the Audit Committee must be put on the websites of stock exchange and/or the Company.

VIII. Provision concerning the handling of complaints or reports on suspicion of violation relating to financial report.

The Audit Committee shall perform a review in the event where an employee has raised concerns about possible improprieties relating to matters of financial reporting or other matters, and ensure that an independent investigation into such matters has been executed and appropriate follow-up measures have been taken up.

IX. Terms of Service of Audit Committee

Term of Service of Audit Committee members shall not be longer than that of the Board of Commissioners as stipulated in the Company's Articles of Association. Reappointment shall only be for 1 (one) subsequent term.

Jakarta, 17 March 2025

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