



AUDIT COMMITTEE CHARTER PT SUPERKRANE MITRA UTAMA, TBK

I. DUTIES, RESPONSIBILITIES, AND AUTHORITY OF THE AUDIT COMMITTEE

A. Duties and Responsibilities of the Audit Committee

1. Conduct reviews of financial information that the company will release to the public and/or authorities, including if any financial statements, projections, and other reports related to the Company's financial information.
2. Conduct reviews of compliance with laws and regulations related to the Company's activities.
3. Provide an independent opinion in the event of a disagreement between management and the Public Accountant appointed by the Company regarding the services provided.
4. Provide recommendations to the Company's Board of Commissioners regarding the appointment of the Public Accountant based on independence, scope of assignment, and fees.
5. Conduct reviews of the implementation of audits by the Company's Internal Audit Unit and supervise the follow-up actions by the Company's Board of Directors on findings from the Internal Audit Unit.
6. Conduct reviews of the risk management activities carried out by the Company's Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners.
7. Review complaints related to the Company's accounting and financial reporting processes.
8. Review and provide advice to the Company's Board of Commissioners regarding potential conflicts of interest within the Company.
9. Maintain the confidentiality of the Company's documents, data, and information.

B. Authority of the Audit Committee

1. Access the Company's documents, data, and information regarding employees, funds, research, and necessary Company resources.
2. Communicate directly with employees, including the Board of Directors and parties responsible for internal audit, risk management, and accounting functions related to the duties and responsibilities of the Audit Committee.



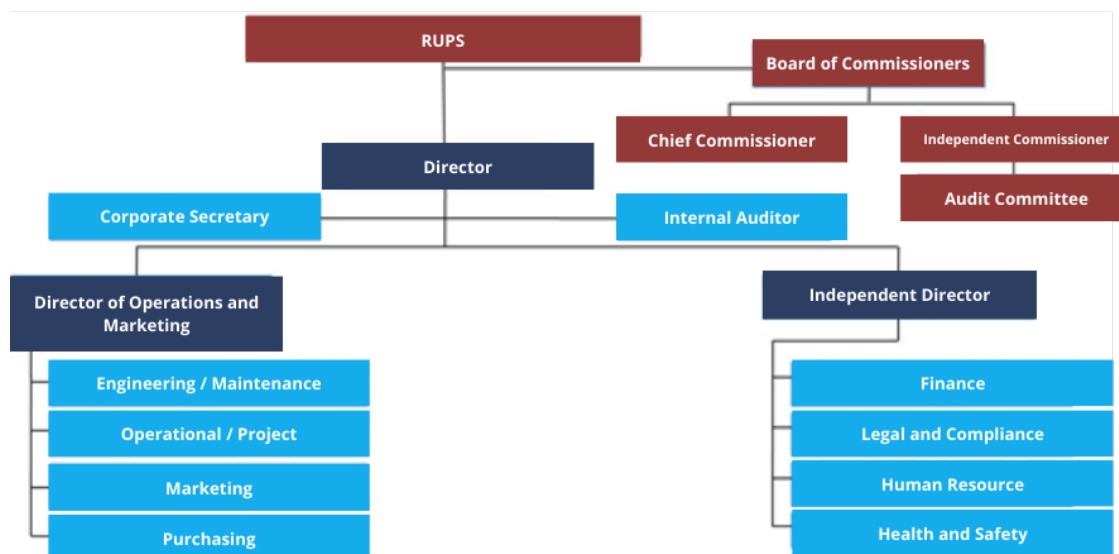
3. Involve independent parties outside the Audit Committee members as needed to assist in carrying out their duties (if necessary).
4. Execute other authorities granted by the Board of Commissioners.

II. COMPOSITION, STRUCTURE, AND MEMBERSHIP REQUIREMENTS

A. Composition of the Audit Committee

1. The Audit Committee shall consist of at least 3 (three) members, of which are Independent Commissioners and external parties.
2. The Audit Committee is chaired by an Independent Commissioner of the Company.
3. Members of the Audit Committee are appointed and dismissed by the Board of Commissioners.

B. Structure and Position of the Audit Committee in the Company



C. Audit Committee Membership Requirements

1. Must have high integrity, capability, knowledge, experience relevant to their field of work, and good communication skills;
2. Must understand financial statements, the company's business, especially those related to the company's services or business activities, audit processes, risk management, and regulations in the Capital Market sector as well as other related regulations;
3. Must comply with the Audit Committee's code of ethics as established by the Company;
4. Willing to continuously improve their competence through education and training;



5. Must have at least one member with an educational background and expertise in accounting and/or finance;
6. Not an insider of the Public Accounting Firm, Law Firm, Public Appraisal Service Office, or other parties providing assurance services, non-assurance services, appraisal services, and/or other consulting services to the Company within the last 6 (six) months;
7. Not someone who has worked for or had responsibilities in planning, leading, controlling, or supervising the Company's activities within the last 6 (six) months, except for Independent Commissioners;
8. Does not hold direct or indirect shares in the Company;
9. In the event that an Audit Committee member acquires shares in the Company either directly or indirectly due to a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the shares are acquired;
10. Does not have an Affiliate relationship with members of the Board of Commissioners, members of the Board of Directors, or the Main Shareholders of the Company; and
11. Does not have business relations, either directly or indirectly, related to the Company's business activities.

III. WORKING PROCEDURES AND METHODS

A. Work Plans and Programs

The Audit Committee prepares the annual work plan and program for the implementation of the Audit Committee's work to be submitted to the Company's Board of Commissioners. The annual work plan and program include, among other things, the organization of Audit Committee meetings, Audit Committee meetings with the Board of Commissioners, and the review of the Company's financial statements.

B. Organize the Meeting

1. The Audit Committee meetings are held at least once every three (3) months and at any time if necessary.
2. The Audit Committee meetings can only be held and are authorized to make decisions if attended by more than 1/2 (one-half) of the Audit Committee members.
3. The Audit Committee meetings are chaired by the Chairman of the Audit Committee or by an Audit Committee member appointed by the Chairman if the Chairman is unable to attend.
4. Decisions in the Audit Committee meetings are made based on deliberation and consensus.



5. Each Audit Committee meeting is documented in minutes of the meeting, including any dissenting opinions. These minutes must be signed (can be electronically) by all attending Audit Committee members and submitted to the Board of Commissioners.

C. Activity Reporting System

1. The Audit Committee is obligated to create and submit written reports to the Board of Commissioners regarding every assignment given and findings related to the Company.
2. The Audit Committee must produce and present an annual report on the implementation of the Audit Committee's activities to the Board of Commissioners, which will subsequently be disclosed in the Company's Annual Report.

D. Handling of Complaints or Reporting of Alleged Violations of the Financial Reports

The Audit Committee will conduct an examination and investigation upon receiving reports submitted directly (verbally) or in writing by Company employees, authorized government agencies, or other relevant parties regarding allegations or possible violations of accounting processes, financial reporting, or other matters.

IV. TERM OF AUDIT COMMITTEE

The term of office for Audit Committee members may not exceed the term of the Board of Commissioners and they may only be re-elected for one subsequent term.

With this, the Company's Board of Commissioners approves and ratifies the Charter of the Company's Audit Committee.

Jakarta, May 30th 2024

Johannes Wargo
Chief Commissioner

Irjen Pol (P) Drs Anton Wahono
Independent Commissioner