



PT MULIA INDUSTRINDO TBK

PIAGAM KOMITE AUDIT

I. Pendahuluan

Sehubungan dengan komitmen PT Mulia Industrindo Tbk (“Perseroan”) untuk menerapkan Tata Kelola Perusahaan yang baik atau *Good Corporate Governance* (GCG), Perseroan menerapkan prinsip-prinsip GCG yaitu Transparansi, Akuntabilitas, Responsibilitas, Independensi, dan *Fairness* dalam proses dan mekanisme pengelolaan Perseroan. Perseroan membentuk Komite Audit untuk membantu Dewan Komisaris dalam pelaksanaan tanggung jawabnya.

Pembaharuan atas Piagam Komite Audit ini dilaksanakan seiring dengan perkembangan dan dinamika Perseroan agar fungsi Komite Audit dapat dijalankan lebih maksimal.

II. Tujuan dan Ruang Lingkup Kerja

1. Tujuan

Membantu Dewan Komisaris Perseroan dalam melaksanakan tanggung jawab pengawasan atas proses pelaporan keuangan, sistem pengendalian intern, proses audit (internal dan eksternal) dan ketaatan terhadap peraturan perundang-undangan yang berlaku dalam rangka membantu pelaksanaan tugas Dewan Komisaris secara transparan, kompeten, objektif dan independen serta dapat dipertanggungjawabkan.

2. Ruang Lingkup Kerja

Ruang lingkup kerja Komite Audit mencakup Perseroan dan seluruh entitas anak yang laporan keuangannya dikonsolidasikan ke dalam Laporan Keuangan konsolidasian Perseroan.

III. Dasar Hukum

Pembentukan dan pelaksanaan tugas Komite Audit Perseroan dilakukan dengan berpedoman dan berlandaskan kepada peraturan perundang-undangan yang berlaku serta *best practices* yang dapat diterapkan, khususnya:

1. Undang-Undang No. 8 Tahun 1995 tentang Pasar Modal;
2. Undang-Undang No. 21 Tahun 2011 tentang Otoritas Jasa Keuangan;
3. Peraturan Otoritas Jasa Keuangan No. 33/POJK.04/2014 tentang Direksi dan Dewan Komisaris Emiten Atau Perusahaan Publik;
4. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit;
5. Peraturan Otoritas Jasa Keuangan No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal;

Head Office:

Atrium Mulia, 8th Floor
Jalan H.R. Rasuna Said Kav. B 10-11
Jakarta Selatan 12910 - Indonesia
Phone: (62-21) 22513000
Fax: (62-21) 25982814

Factory:

Mulia Industry Estate
Admin Building, 2nd Floor
Jalan Raya Tegal Gede, Cikarang
Bekasi 17550 - Indonesia
Phone: (62-21) 8935728
Fax: (62-21) 8935729, 8934040



6. Peraturan Otoritas Jasa Keuangan No. 21/POJK.04/2015 tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka;
7. Peraturan Otoritas Jasa Keuangan No. 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik Dalam Kegiatan Jasa Keuangan;
8. Surat Edaran Otoritas Jasa Keuangan No. 32/SEOJK.04/2015 tentang Pedoman Tata Kelola Perusahaan Terbuka; dan
9. Perubahan II Piagam Dewan Komisaris dan Direksi tanggal 4 Juli 2022.

IV. Tugas dan Tanggung Jawab

Komite Audit bertindak independen dalam melaksanakan tugas dan tanggung jawab berikut ini:

1. Laporan Keuangan

- a. Melakukan penelaahan atas informasi keuangan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas seperti Laporan Keuangan, proyeksi dan informasi keuangan lainnya;
- b. Melakukan penelaahan bersama Manajemen, Internal Audit dan Akuntan Publik (AP), Kantor Akuntan Publik (KAP) atau Tim Audit dari KAP atas hasil audit termasuk kesulitan yang dihadapi;
- c. Memberikan pendapat independen atas perbedaan pendapat antara Manajemen dan AP, KAP atau Tim Audit dari KAP atas jasa yang diberikannya;
- d. Melakukan penelaahan atas laporan tahunan untuk menyakinkan kecukupan, konsistensi dan keakuratan informasi.

2. Sistem Pengendalian Internal

Memonitor, menelaah dan mendiskusikan dengan Manajemen, Internal Audit dan AP atau Tim Audit dari KAP terhadap kecukupan dan efektivitas sistem pengendalian internal atas Laporan Keuangan termasuk adanya kelemahan material, baik dalam rancangan maupun operasi yang dapat mengganggu kemampuan Perseroan dalam mencatat, memproses, mengikhtisarkan dan melaporkan informasi keuangan.

3. Internal Audit

- a. Memantau efektivitas kerja Internal Audit Perseroan;
- b. Memberikan pendapat dan saran kepada Dewan Komisaris sebagai bahan pertimbangan dalam memberikan persetujuan terhadap pengangkatan dan pemberhentian Kepala Internal Audit;
- c. Melakukan penelaahan atas setiap Laporan Internal Audit yang disampaikan kepada Dewan Komisaris cq. Komite Audit termasuk setiap laporan mengenai penyimpangan yang disampaikan kepada Direksi;
- d. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh Internal Audit dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan Internal Audit.

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4. Auditor Independen

- a. Memberikan rekomendasi kepada Dewan Komisaris mengenai AP dan/atau KAP yang akan memberikan jasa audit atas informasi keuangan historis tahunan untuk diputuskan oleh Rapat Umum Pemegang Saham (RUPS);
- b. Memberikan rekomendasi kepada Dewan Komisaris agar mengusulkan RUPS, dalam hal AP dan/atau KAP yang telah diputuskan oleh RUPS sebagaimana dimaksud pada poin 1 yang tidak dapat menyelesaikan pemberian jasa audit atas informasi keuangan historis tahunan pada Periode Penugasan Profesional, agar penunjukan AP dan/atau KAP pengganti dapat dilakukan oleh Dewan Komisaris dengan memperhatikan rekomendasi Komite Audit;
- c. Dalam hal Komite Audit tidak merekomendasikan AP dan/atau KAP yang akan memberikan jasa audit atas informasi keuangan historis tahunan kepada Dewan Komisaris sebelum RUPS sebagaimana dimaksud pada poin 1, Komite Audit merekomendasikan kepada Dewan Komisaris agar diusulkan dalam RUPS untuk mendelegasikan kewenangan penunjukkan AP dan/atau KAP kepada Dewan Komisaris, disertai penjelasan mengenai:
 - i. Alasan pendeklegasian kewenangan; dan
 - ii. Kriteria atau batasan AP dan/atau KAP yang dapat ditunjuk;
- d. Dalam menyusun rekomendasi sebagaimana dimaksud pada poin 1 Komite Audit dapat mempertimbangkan:
 - i. Independensi AP, KAP dan orang dalam KAP;
 - ii. Ruang Lingkup Audit;
 - iii. Imbalan Jasa Audit;
 - iv. Keahlian dan pengalaman AP, KAP dan Tim Audit dari KAP;
 - v. Metodologi, teknik dan sarana audit yang digunakan KAP;
 - vi. Manfaat *fresh eye perspectives* yang akan diperoleh melalui penggantian AP, KAP dan Tim Audit dari KAP;
 - vii. Potensi risiko atas penggunaan jasa audit oleh KAP yang sama secara berturut-turut untuk kurun waktu yang cukup panjang; dan/atau
 - viii. Hasil evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan KAP pada periode sebelumnya, apabila ada;
- e. Mengusulkan pemberhentian AP, KAP atau Tim Audit dari KAP apabila dalam melaksanakan tugasnya yang bersangkutan tidak memenuhi standar dan ketentuan yang berlaku;
- f. Menelaah calon AP atau Tim Audit dari KAP untuk entitas anak yang dikonsolidasi. KAP untuk entitas anak yang dikonsolidasi ditunjuk dan ditetapkan oleh entitas anak yang bersangkutan sesuai dengan ketentuan anggaran dasarnya tetapi harus dikonsultasikan dengan Komite Audit untuk menilai aspek independensi calon AP, KAP atau Tim Audit dari KAP dan supervisi audit yang dijalankan oleh Komite Audit;

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- g. Memberikan persetujuan terlebih dahulu (*pre-approval*) atas jasa *non assurance* yang akan ditugaskan kepada KAP. *Pre-Approval* dari Komite Audit terhadap jasa *non assurance* yang ditugaskan kepada KAP dapat dikecualikan jika:
 - i. Nilai seluruh jasa non-audit yang diberikan oleh KAP kepada Perseroan tidak lebih dari 5% dari total nilai biaya audit yang dibayarkan oleh Perseroan kepada KAP dalam tahun fiskal dimana jasa non-audit diberikan;
 - ii. Jasa tersebut tidak dianggap sebagai jasa *non assurance* pada saat perikatan kerja ditandatangani; dan
 - iii. Jasa tersebut telah disetujui oleh Komite Audit atau oleh satu atau lebih anggota Komite Audit yang merupakan Anggota Dewan Komisaris yang mendapatkan delegasi kewenangan dari Komite Audit untuk memberikan *pre-approval*, sebelum penyelesaian jasa audit oleh KAP.
- h. Melakukan evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan/atau KAP paling sedikit melalui:
 - i. Kesesuaian pelaksanaan audit oleh AP dan/atau KAP dengan standard audit yang berlaku;
 - ii. Kecukupan waktu pekerjaan lapangan;
 - iii. Pengkajian cakupan jasa yang diberikan dan kecukupan uji petik; dan
 - iv. Rekomendasi perbaikan yang diberikan oleh AP dan/atau KAP.

5. Kepatuhan (*Compliance*)

- a. Memonitor efektivitas kebijakan dan pelaksanaan Manajemen risiko *fraud* yang terkait dengan pelaporan keuangan (*fraudulent financial reporting risks*) yang telah disiapkan dan dilaksanakan oleh Direksi;
- b. Memonitor ketataan pada peraturan perundangan di bidang pasar modal dan peraturan perundangan lainnya yang berkaitan dengan operasi Perseroan;
- c. Menelaah dan memberikan saran kepada Dewan Komisaris terkait adanya potensi benturan kepentingan dalam kegiatan Perseroan.

6. Pengaduan

Melakukan penelaahan dan diskusi dengan Manajemen, Internal Audit dan/atau AP tentang laporan-laporan yang terkait dengan pencegahan, pendekripsi dan tindak lanjut penanganan pengaduan.

7. Lain-Lain

- a. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan;
- b. Melaksanakan tugas lain yang diberikan oleh Dewan Komisaris berdasarkan ketentuan peraturan perundang-undangan yang berlaku.

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V. Wewenang

1. Mengakses secara penuh, bebas dan tidak terbatas terhadap catatan atau informasi tentang karyawan, dana, aset, kewajiban serta sumber daya lainnya pada Perseroan dan entitas anak yang dikonsolidasikan berkaitan dengan pelaksanaan tugasnya;
2. Berkomunikasi langsung dengan karyawan, termasuk Direksi, unit Internal Audit, Manajemen Risiko, AP, KAP atau Tim Audit dari KAP terkait tugas dan tanggung jawab Komite Audit;
3. Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan);
4. Menerima laporan-laporan berikut ini:
 - a. Laporan Keuangan Tahunan Audited dan Laporan Akuntan Publik;
 - b. Laporan Keuangan per Kuartal;
 - c. *Analytical Review* atas Laporan Keuangan per Kuartal;
 - d. Laporan Hasil Pemeriksaan Internal Audit;
 - e. Laporan Hasil Pemeriksaan eksternal auditor;
 - f. Laporan Pelaksanaan Rencana Kerja Internal Audit;
 - g. Keputusan peraturan perundangan yang memiliki relevansi untuk Komite Audit;
 - h. Laporan lainnya yang diperlukan Komite Audit;
5. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

VI. Tata Cara dan Prosedur Kerja

1. Pembentukan dan Perubahan

- a. Dibentuk dengan Keputusan Dewan Komisaris dan bertanggung jawab kepada Dewan Komisaris;
- b. Perseroan wajib menyampaikan kepada Otoritas Jasa Keuangan informasi mengenai pengangkatan atau pemberhentian anggota Komite Audit dalam jangka waktu paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian;
- c. Informasi mengenai pengangkatan atau pemberhentian anggota Komite Audit wajib dimuat dalam situs Web Bursa Efek dan/atau Situs Web Perseroan;
- d. Ketua Komite Audit berhak mengusulkan penggantian anggota Komite Audit jika salah seorang dari anggota Komite Audit berakhir masa tugasnya, mengundurkan diri atau diberhentikan.

2. Program Kerja

Komite Audit wajib menyusun program kerja tahunan dan dilaporkan untuk disetujui Dewan Komisaris. Program kerja tahunan Komite Audit disesuaikan dan diselaraskan dengan siklus pelaporan keuangan Perseroan.

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3. Komunikasi

- a. Memelihara komunikasi yang bebas dan terbuka dengan AP, KAP, atau Tim Audit, Internal Audit dan Manajemen;
- b. Melakukan komunikasi periodik dengan AP, KAP, atau Tim Audit dari KAP, Internal Audit ataupun pegawai yang memiliki posisi kunci di Perseroan yang dilakukan secara langsung (dengan/atau tanpa kehadiran Direksi);
- c. Berkoordinasi dengan sekretaris Dewan Komisaris untuk memperlancar pelaksanaan tugas sehari-hari.

VII. Organisasi

Komposisi dan Struktur

1. Komite audit terdiri dari sekurang-kurangnya 1 (satu) orang Komisaris Independen dan sekurang-kurangnya 2 (dua) anggota ahli yang bukan anggota Dewan Komisaris dan pihak yang terafiliasi dengan Perseroan;
2. Anggota Komite Audit yang merupakan Komisaris Independen bertindak sebagai Ketua Komite Audit. Dalam hal Komisaris Independen yang menjadi anggota Komite Audit lebih dari 1 (satu) orang, maka salah satunya bertindak sebagai Ketua Komite Audit;
3. Paling kurang 1 (satu) anggota Komite Audit berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan.

VIII. Persyaratan Keanggotaan

1. Independensi

- a. Bukan merupakan orang dalam KAP, 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;
- b. 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 kecuali Komisaris Independen;
- c. Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan;
- d. 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;
- e. Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan; dan
- f. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

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2. Kompetensi

- a. Wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik;
- b. 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;
- c. Wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan;
- d. Bersedia meningkatkan kompetensi secara terus-menerus melalui pendidikan dan pelatihan.

IX. Kebijakan Penyelenggaraan Rapat

1. Sekurang-kurangnya mengadakan rapat 1 (satu) kali dalam 3 (tiga) bulan;
2. Mengadakan rapat periodik dengan Internal Audit sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan;
3. Mengadakan rapat dengan AP, KAP, atau Tim Audit dari KAP sesuai kebutuhan;
4. Rapat dapat mengambil keputusan apabila sekurang-kurangnya dihadiri oleh 2/3 (dua per tiga) dari jumlah anggota;
5. Keputusan rapat dianggap sah apabila disetujui oleh lebih dari ½ (satu per dua) jumlah anggota Komite Audit yang hadir;
6. Rapat dipimpin oleh Ketua Komite Audit atau anggota Komite Audit yang merangkap sebagai Komisaris Independen, apabila Ketua Komite Audit berhalangan hadir;
7. Jika dipandang perlu, dapat mengundang pihak lain yang terkait dengan materi rapat untuk hadir dalam rapat;
8. Keputusan rapat diambil berdasarkan musyawarah mufakat;
9. Setiap rapat dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (*dissenting opinions*) yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dalam rapat dan disampaikan kepada Dewan Komisaris.

X. Sistem Pelaporan Kegiatan

Pertanggungjawaban kepada Dewan Komisaris disampaikan dalam laporan sebagai berikut:

1. Laporan tahunan pelaksanaan tugas Komite Audit yang diungkapkan dalam Laporan Tahunan Perseroan;

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2. Rekomendasi Komite Audit dan pertimbangan yang digunakan dalam memberikan rekomendasi penunjukan KAP. Rekomendasi dan pertimbangan Komite Audit ini serta dokumen penunjukan KAP dilaporkan kepada Otoritas Jasa Keuangan u.p. Departemen Pengawasan Pasar Modal;
3. Laporan Hasil Evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi Keuangan historis tahunan oleh AP dan/atau KAP. Laporan ini ditujukan kepada Otoritas Jasa Keuangan u.p. Departemen Pengawasan Pasar Modal yang ditandatangani oleh Komite Audit;
4. Laporan untuk setiap pelaksanaan tugas yang antara lain memuat temuan, analisis, kesimpulan dan saran;
5. Laporan evaluasi mandiri kinerja (*self-assessment*).

XI. Penanganan Pengaduan atau Pelaporan

1. Menyediakan sarana untuk menerima pengaduan yang mencakup Perseroan dan entitas anak yang dikonsolidasi dari pihak ketiga dan terutama yang berasal dari karyawan mengenai proses akuntansi, pelaporan keuangan, pengendalian internal dan *auditing*;
2. Menelaah dan menindaklanjuti pengaduan yang mencakup Perseroan dan entitas anak yang dikonsolidasi.

XII. Masa Tugas

1. Masa kerja anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan dan dapat dipilih kembali untuk 1 (satu) periode berikutnya;
2. Dewan Komisaris dapat memberhentikan sewaktu-waktu Anggota Komite Audit yang bukan anggota Dewan Komisaris jika yang bersangkutan dinilai tidak melaksanakan tugas sebagai mestinya yang telah dinyatakan dalam keputusan Dewan Komisaris tentang pengangkatan yang bersangkutan sebagai anggota Komite Audit;
3. Hak-Hak anggota Komite Audit yang bukan Dewan Komisaris diatur dalam perjanjian tersendiri dalam surat keputusan Dewan Komisaris dengan diketahui Direksi Perseroan.

XIII. Lain-Lain

1. Piagam Komite Audit wajib dimuat dalam Situs Web Perseroan;

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2. Komite Audit meninjau secara berkala isi Piagam Komite Audit dan melakukan perubahan apabila terdapat ketidaksesuaian isi Piagam dengan ketentuan peraturan perundang-undangan yang berlaku dan/atau diperlukan penyesuaian dengan peraturan baru, dengan mendapatkan persetujuan dari Dewan Komisaris Perseroan.

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AUDIT COMMITTEE CHARTER

I. Introduction

With respect to the commitment of PT Mulia Industrindo Tbk ("the Company") to implement Good Corporate Governance (GCG), the Company applies CGC principles, specifically in Transparency, Accountability, Responsibility, Independence, and Fairness in the Company's management procedures and systems. The Company has established an Audit Committee to assist the Board of Commissioners in carrying out its duties.

The Audit Committee Charter is updated in keeping with the Company's growth and dynamics, to allow Audit Committee's functions to be carried out more effectively.

II. Objective and Scope of Work

1. Objective

To assist the Company's Board of Commissioners in supervisory responsibilities on financial reporting process, internal control, audit process (internal and external), and compliance towards applicable laws and regulations in a transparent, competent, objective, and independent manner and are accountable.

2. Scope of Work

Audit Committee's scope of work includes the Company and its subsidiaries whose financial statements are consolidated into the Company's consolidated financial statements.

III. Legal Basis

Duties of the Company's Audit Committee are established and carried out in line with the applicable laws and regulations, as well as best practices, in particular:

1. Laws No.8/1995 on Capital Market;
2. Laws No.21/2011 on Financial Services Authority;
3. Financial Services Authority No. 33/POJK.04/2014 concerning Board of Directors and Board of Commissioners of Issuers or Public Companies;
4. Financial Services Authority No. 55/POJK.04/2015 concerning Stipulation and Guidelines for the Work Implementation of the Audit Committee;
5. Financial Services Authority No. 56/POJK.04/2015 concerning Stipulation and Guidelines for the Internal Audit's Charter;
6. Financial Services Authority No. 21/POJK.04/2015 concerning Implementation of Public Company Governance Guidelines;
7. Financial Services Authority No. 13/POJK.03/2017 concerning the Use of Public Accountants and Public Accounting Firms Services in Financial Services Activities;

Head Office:

Atrium Mulia, 8th Floor
Jalan H.R. Rasuna Said Kav. B 10-11
Jakarta Selatan 12910 - Indonesia
Phone: (62-21) 22513000
Fax: (62-21) 25982814

Factory:

Mulia Industry Estate
Admin Building, 2nd Floor
Jalan Raya Tegal Gede, Cikarang
Bekasi 17550 - Indonesia
Phone: (62-21) 8935728
Fax: (62-21) 8935729, 8934040



8. Financial Services Authority Circular No. 32/SEOJK.04/2015 concerning Guidelines for Public Company Governance; and
9. Amendment II of the Board of Commissioners and Board of Directors Charter dated July 4, 2022.

IV. Duties and responsibilities

Audit Committee acts independently in carrying out its duties and responsibilities as follows:

1. Financial Statement

- a. Conducting a review on financial information issued by the Company to the public and/or authorities, such as financial statements, forecasts, and other financial information;
- b. Conducting a review with Management, Internal Audit, and Public Accountant (AP), Public Accounting Firm (KAP), or KAP's Audit Team on audit results, including issues presented;
- c. Providing an independent opinion over differences in opinions between Management and AP, KAP or KAP's Audit Team on services provided;
- d. Conducting a review on annual report to ensure that the information is adequate, consistent, and accurate.

2. Internal Control System

Monitoring, reviewing, and discussing with Management, Internal Audit, and AP or KAP's Audit Team on the adequacy and effectiveness of internal control system over Financial Report, including weaknesses in materials in terms of design and operation that may interfere with the Company's ability to record, process, summarize, and report financial information.

3. Audit Internal

- a. Monitoring effectiveness of works undertaken by the Company's Internal Audit;
- b. Offering opinions and suggestions to Board of Commissioners for its consideration in approving and discharging the Head of Internal Audit;
- c. Reviewing every Internal Audit Report submitted to Board of Commissioners cq. Audit Committee including any report on irregularities submitted to Board of Directors;
- d. Reviewing investigations undertaken by Internal Audit and monitoring Board of Directors' responses towards Internal Audit's findings.

4. Independent Auditor

- a. Providing recommendations to Board of Commissioners on AP and/or KAP that will provide audit services on historical financial information, which will be resolved by the General Meeting of Shareholders (GMS);

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- b. Providing recommendations to Board of Commissioners to propose a GMS in the event that the AP and/or KAP appointed by the GMS as stated in point 1 is unable to complete the provision of audit services on annual historical financial information during the Professional Assignment Period, allowing Board of Commissioners to appoint a replacement based on Audit Committee's recommendations;
- c. In the event that Audit Committee does not recommend AP and/or KAP that will provide audit services for annual historical financial information to Board of Commissioners before GMS, as stated in point 1, Audit Committee provides a recommendation to Board of Commissioners to propose at GMS for the delegation of the authority to the Board of Commissioners, with the following explanation:
 - i. Reasons for delegation of authority; and
 - ii. Criteria or limits for AP and/or KAP to be appointed;
- d. In preparing the recommendations as referred to in point 1, Audit Committee may consider:
 - i. Independence of AP, KAP and KAP's insiders;
 - ii. Audit Scope;
 - iii. Audit Fees;
 - iv. Expertise and experience of AP, KAP, and the KAP's Audit Team;
 - v. Audit methodology, techniques and tools used by KAP;
 - vi. Benefits of fresh eye perspectives to be gained with the replacement of AP, KAP, and KAP's Audit Team;
 - vii. Potential risks of consecutively using audit services provided by the same KAP for an extended period of time; and/or
 - viii. Reviews of AP and KAP's execution of audit services on annual historical financial information in previous period, if any;
- e. Propose the termination of AP, KAP, or KAP's Audit Team in the event that in conducting his/her duties, the party involved does not adhere to the applicable standards and provisions;
- f. Conducting a review on prospective AP or KAP's Audit Team for consolidated subsidiaries. KAP for the consolidated subsidiary is appointed and determined by the relevant subsidiary following the provisions of its articles of association; however, it should be in consultation with Audit Committee to assess the independence aspects of the prospective AP, KAP, or KAP's Audit Team and under audit supervision carried out by Audit Committee;
- g. Providing pre-approval for non-assurance services to be assigned to KAP. Pre-Approval from Audit Committee could be excluded if:
 - i. The value of all non-audit services provided by KAP to the Company does not exceed 5% of total audit fees paid by the Company to KAP in the fiscal year in which non-audit services are provided;
 - ii. The service is not classified as a non-assurance service at the time when the agreement is signed; and

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- iii. The service has been approved by Audit Committee or by one or more members of Audit Committee who is/are member(s) of the Board of Commissioners and has/have been delegated by Audit Committee to grant pre-approval, before the completion of audit services by KAP.
- h. Conducting an evaluation towards the implementation of audit services on annual historical financial information by AP and/or KAP, at a minimum through:
 - i. Conformity of AP and/or KAP audits with applicable audit standards;
 - ii. Sufficient time for field work;
 - iii. Assessment on the provided scope of services and adequacy of sampling test; and
 - iv. Suggestions for improvements from AP and/or KAP.

5. Compliance

- a. Monitoring the effectiveness of policies and implementation of fraud risk management related to financial reporting (fraudulent financial reporting risks) that were prepared and implemented by the Board of Directors;
- b. Monitoring compliance towards laws and regulations in the capital market and other laws and regulations relating to the Company's operations;
- c. Reviewing and providing advices to Board of Commissioners regarding potential conflicts of interest in the Company's activities.

6. Complaints

Conducting reviews and discussions with Management, Internal Audit and/or AP on reports related to preventions, detections and follow-up on handling of complaints.

7. Others

- a. Preserving confidentiality on the Company's documents, data and information;
- b. Performing other duties assigned by Board of Commissioners based on the applicable laws and regulations.

V. Authority

1. Have a complete, free and unrestricted access to records or information on employees, funds, assets, liabilities and other resources of the Company and its consolidated subsidiaries related to the implementation of their duties;
2. Able to communicate directly with employees, including Board of Directors, Internal Audit unit, Risk Management, AP, KAP or KAP's Audit Team regarding Audit Committee's duties and responsibilities;
3. Have the capacity to involve independent parties other than Audit Committee members to assist their duties (if needed);

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4. Receive the following reports:
 - a. Audited Annual Financial Report and Public Accountant Report;
 - b. Quarterly Financial Report;
 - c. Analytical Review on Quarterly Financial Report;
 - d. Internal Audit Report;
 - e. External Audit Report;
 - f. Internal Audit Work Plan Report;
 - g. Law and regulation decisions which relevant to Audit Committee;
 - h. Other audit committee required reports;
5. Performing other authorities assigned by Board of Commissioners.

VI. Rules and Work Procedures

1. Establishment and Amendment

- a. Established by Decree of Board of Commissioners and responsible to Board of Commissioners;
- b. The Company is required to inform the Financial Services Authority of the appointment or discharge of members of the Audit Committee within a maximum 2 (two) working days after the appointment or discharge;
- c. The appointment or discharge of members of the Audit Committee should be announced on the Stock Exchange's and/or the Company's website;
- d. The Chairman of Audit Committee has the rights to propose a replacement if one of Audit Committee members' tenure has ended, a member resigns or is discharged.

2. Work Program

Audit Committee is required to prepare an annual work program and report it to Board of Commissioners for approval. Audit Committee's annual work program is amended and aligned with the Company's financial reporting cycle.

3. Communication

- a. Maintain an open and liberated communication with AP, KAP, or Audit Team, Internal Audit and Management;
- b. Conduct a periodic communication directly with AP, KAP, or KAP's Audit Team, Internal Audit, or employees who hold key positions in the Company (with/or without the presence of Board of Directors);
- c. Coordinate with Board of Commissioners' secretary to facilitate the completion of daily tasks.

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VII. Organization

Composition and Structure

1. Audit Committee consists of a minimum 1 (one) Independent Commissioner and minimum 2 (two) expert members who are not members of Board of Commissioners or parties affiliated with the Company.
2. The member of Audit Committee, who is an Independent Commissioner acts as the Chairman of Audit Committee. If more than 1 (one) Independent Commissioners are in the Audit Committee, one of them will serve as Chairman of the Audit Committee.
3. Minimum 1 (one) member of the Audit Committee has an educational background and expertise in accounting and/or finance.

VIII. Membership Requirements

1. Independence

- a. Not a member of KAP, Legal Consulting Firm, Public Appraisal Service or other entity that has provided assurance, non-assurance, appraisal, and/or consulting services to the Company over the last 6 (six) months.
- b. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months, except for the Independent Commissioner;
- c. Does not have any direct or indirect share ownership in the Company;
- d. In the event that members of Audit Committee acquire the Company's shares, either directly or indirectly as a result of a legal event, the shares must be transferred to another party within 6 (six) months of the acquisition;
- e. Has no affiliation with members of Board of Commissioners, members of Board of Directors, or the Company's Major Shareholders; and
- f. Does not have a business relationship, either directly or indirectly related to the Company's business activities.

2. Competency

- a. Should possess a high integrity, an ability, knowledge, and experience in accordance with the field of work, and able to communicate well;
- b. Should comprehend financial statements, the Company's business, especially those related to the Company's services or business activities, audit process, risk management, and the Capital Market's laws and regulations, as well as other relevant laws and regulations;
- c. Should be in compliance with Audit Committee's code of ethics established by the Company;
- d. Prepare to continuously enhance competency through education and training.

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IX. Meeting Policy

1. Minimum hold 1 (one) meeting in 3 (three) months;
2. Hold periodic meetings with Internal Audit minimum 1 (one) time in 3 (three) months;
3. Hold meetings with AP, KAP, or KAP's Audit Team as needed;
4. Meetings for resolution have to be attended by at least 2/3 (two-thirds) of the total members.
5. The meeting's resolution is deemed valid if it is approved by more than ½ (half) of the Audit Committee's members present;
6. The meeting is chaired by the Chairman of Audit Committee or a member of Audit Committee who also serves as an Independent Commissioner, if the Chairman of Audit Committee is unable to attend;
7. Should it be deemed necessary, other parties related to the subjects to meeting may be invited to attend the meeting;
8. Decisions of the meeting are taken based on deliberation and consensus;
9. Every meeting is documented in minutes of meeting, including dissenting opinions signed by all members of Audit Committee attending the meeting and submitted to Board of Commissioners.

X. Activity Reporting System

Accountability to Board of Commissioners is presented in the following report:

1. Annual reporting on the implementation of Audit Committee's duties is stated in the Company's Annual Report;
2. Audit Committee's recommendations and considerations used in providing recommendations for the appointment of KAP. Audit Committee's recommendations and considerations, as well as KAP's appointment document are reported to the Financial Services Authority for the attention of Capital Market Supervisory Department;
3. Evaluation report on the implementation of audit services on annual historical financial information by AP and/or KAP. This report is addressed to the Financial Services Authority for the attention of Capital Market Supervisory Department and signed by Audit Committee;

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4. Reports for every task implementation, including findings, analysis, conclusions and suggestions;
5. Self-assessment report.

XI. Handling of Complaints or Reporting

1. Providing media to receive complaints on the Company and its consolidated subsidiaries from third parties, particularly employees, regarding accounting process, financial reporting, internal control, and auditing;
2. Reviewing and following-up complaints regarding the Company and its consolidated subsidiaries.

XII. Tenure

1. Tenure of members of Audit Committee is no longer than tenure of Board of Commissioner as stated in the Company's Articles of Association and can be re-elected for the next 1 (one) period;
2. Board of Commissioners may terminate at any time a member of Audit Committee who is not a member of Board of Commissioners if he/she does not carry out his/her duties properly as stated in the Board of Commissioner's decision letter regarding his/her appointment as a member of Audit Committee;
3. The rights of Audit Committee's members who are not Board of Commissioners are regulated in a separate agreement as stated in the Board of Commissioners' decision letter and acknowledged by the Company's Board of Directors.

XIII. Others

1. Audit Committee Charter should be published on the Company's Website;
2. Audit Committee evaluates contents of Audit Committee Charter on a regular basis and amend it should there be any contradiction between the contents of the Charter and the applicable laws and regulations and/or amend it to comply with the latest regulations, with the approval of the Company's Board of Commissioners.

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