



PT TEMPO SCAN PACIFIC Tbk

AUDIT COMMITTEE CHARTER

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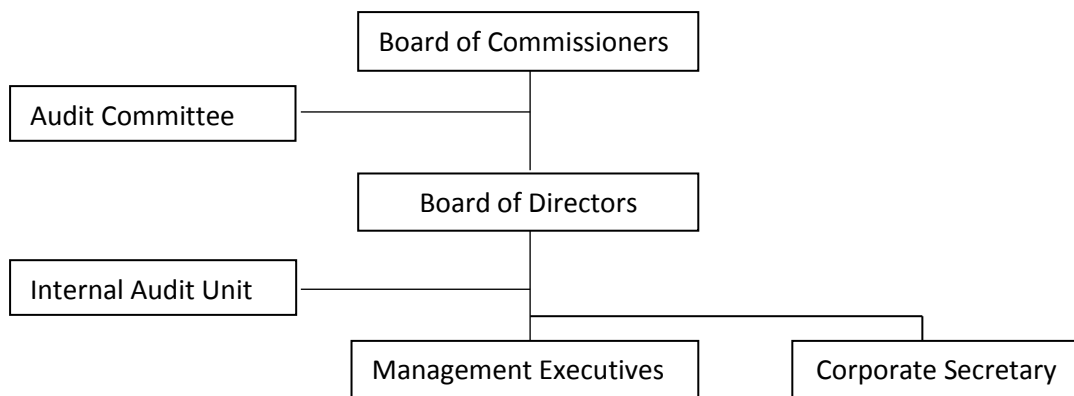
I. LEGAL BASIS

The legal basis of the establishment of the Work Guidelines of the Audit Committee is the Regulation of the Financial Services Authority No. 55/POJK.04/2015 dated 23 December 2015 on the Establishment and Work Guidelines of the Audit Committee.

II. DEFINITION

- a. The Company Audit Committee is hereinafter referred to as the Audit Committee
- b. The Company Board of Commissioners is hereinafter referred to as the Board of Commissioners
- c. The Company Board of Directors is hereinafter referred to as the Board of Directors

III. STRUCTURE and COMPOSITION OF THE AUDIT COMMITTEE



- a. The Audit Committee is accountable to the Board of Commissioners.
- b. The Audit Committee consists of 3 (three) members who are Independent Commissioners and Parties from outside of the Company.
- c. The Audit Committee is chaired by a member who is an Independent Commissioner.

IV. MEMBERSHIP REQUIREMENTS OF THE AUDIT COMMITTEE

- a. High integrity, sufficient ability, knowledge, and experience in accordance with his or her educational background, and able to communicate well.
- b. Sufficient knowledge to read and understand financial statements, Company business, specifically regarding Company services and business activities, audit process, risk management, laws and regulations in the Capital Market sector and other relevant legislation.
- c. One of the members has an educational background and experience in accounting and/or finance.
- d. Comply with the code of ethics of the Audit Committee.

- e. Not a person in a Public Accountant Office, Legal Consultant Office, or other Parties that provides audit services, non-audit services and / or other consulting services to the Company within the last 6 (six) months before being appointed by the Board of Commissioners.
- f. Not a person who has the authority and responsibility to plan, lead or control the activities of the Company within the last 6 (six) months before being appointed by the Board of Commissioners, except the Independent Commissioner.
- g. Not having any direct or indirect business relationship related to Company business activities.
- h. No direct or indirect shares ownership in the Company.
- i. Not having any Affiliation with members of the Board of Commissioners, members of the Board of Directors, or Main Shareholders of the Company.

V. DUTIES and RESPONSIBILITIES OF THE AUDIT COMMITTEE

- a. Carry out reviews of the financial information issued by the Company to the public and/or any authoritative party, among others, financial statements and other reports related to the Company's financial information.
- b. Carry out reviews on compliance with laws and regulations related to the activities of the Company;
- c. Provide independent opinions in the event that there is a dissenting opinion between the management and the Public Accountant on the provided services.
- d. Give recommendations to the Board of Commissioners regarding the appointment of the Public Accountant that is based on its independence, scope of duty, and service fees.
- e. Carry out reviews of an audit by internal auditors and the follow-up by the Board of Directors upon the findings of the internal audit.
- f. Review and advise the Board of Commissioners regarding potential conflicts of interest in the Company.
- g. Maintain the confidentiality of Company documents, data, and information.

VI. AUTHORITIES OF THE AUDIT COMMITTEE

- a. Access Company documents, data, and information concerning Company employees, funds, assets, and resources required to perform the duties given by the Board of Commissioners.
- b. Communicate directly with the Board of Directors and the parties carrying out the functions of internal audit, risk management, and the Public Accountant in relation to the duties and responsibilities of the Audit Committee.
- c. Involve independent parties outside of the members of the Audit Committee that are required to assist its conduct of duties (if needed) upon prior approval of the Board of Commissioners.
- d. Perform other authorities assigned by the Board of Commissioners.

VII. MEETINGS OF THE AUDIT COMMITTEE

- a. The Audit Committee holds a regular meeting at least 1 (once) every 3 (three) months.
- b. The Audit Committee meeting may only be held if attended by more than 1/2 (one half) of the total number of members.
- c. The decision of the meeting of the Audit Committee shall be adopted upon deliberation.
- d. Any Audit Committee meeting shall have a minutes of meeting drawn up, including when there is a dissenting opinion, signed by all members of the Audit Committee present and submitted to the Board of Commissioners.

VIII. REPORTING

- a. The Audit Committee is obligated to make reports to the Board of Commissioners on any assignment.
- b. The Audit Committee is obligated to make annual reports on the implementation of the Audit Committee's activities that are disclosed in the Company Annual Report.

IX. TENURE OF THE MEMBERS OF THE AUDIT COMMITTEE

The tenure of the members of the Audit Committee shall be no longer than that of the Board of Commissioners as stipulated in the Company Articles of Association and any member may be re-elected only for the subsequent period.