

**PIAGAM KOMITE AUDIT
PT GOLDEN ENERGY MINES Tbk
("Perseroan")**

Piagam Komite Audit disusun dalam rangka menyediakan kerangka kerja bagi Komite Audit dalam menjalankan pelaksanaan tugasnya di Perseroan yang telah ditetapkan oleh Dewan Komisaris Perseroan.

Piagam Komite Audit ini merupakan penyempurnaan dari Piagam Komite Audit yang telah diterbitkan Perseroan pada tahun 2012.

1. Landasan Hukum Piagam Komite Audit

- a) Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal ("**UUPM 8/1995**").
- b) Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas ("**UUPT 40/2007**").
- c) Undang-undang Nomor 21 Tahun 2011 tentang Otoritas Jasa Keuangan ("**UU 21/2011**").
- d) Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit ("**POJK 55/2015**").
- e) Peraturan Otoritas Jasa Keuangan Nomor 13/POJK.03/2017 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan ("**POJK 13/2017**").
- f) Peraturan Otoritas Jasa Keuangan Nomor 3/POJK.04/2021 tentang Penyelenggaraan Kegiatan di Bidang Pasar Modal ("**POJK 3/2021**").
- g) Anggaran Dasar Perseroan.

2. Komposisi, Struktur dan Persyaratan Keanggotaan Komite Audit

- a) Komite Audit paling sedikit terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan pihak dari luar Perseroan.
- b) Komite Audit diketuai oleh Komisaris Independen.
- c) Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris.

**AUDIT COMMITTEE CHARTER OF
PT GOLDEN ENERGY MINES Tbk
(the "Company")**

The Audit Committee Charter was prepared to provide a framework for Audit Committee in carrying out their duties in the Company which has been determined by the Company's Board of Commissioners.

This Audit Committee Charter is a refinement of the Audit Committee Charter which was issued by the Company in 2012.

1. Legal Basis of the Audit Committee Charter

- a) Law No. 8 of 1995 concerning the Capital Market ("**Law 8/1995**").
- b) Law No. 40 of 2007 concerning the Limited Liability Company ("**Law 40/2007**").
- c) Law No. 21 of 2011 concerning the Financial Services Authority ("**Law 21/2011**").
- d) The Financial Services Authority Regulation Number 55/POJK.04/2015 concerning the Establishment and Work Guideline for Audit Committee ("**POJK 55/2015**").
- e) The Financial Services Authority Regulation Number 13/POJK.03/2017 concerning the Utilization of Public Accountants and Public Accounting Firms in Financial Services Activities ("**POJK 13/2017**").
- f) The Financial Services Authority Regulation Number 3/POJK.04/2021 concerning the Implementation of Capital Market Activities ("**POJK 3/2021**").
- g) The Article of Association of Company.

2. Audit Committee Composition, Structure, and Requirements

- a) The Audit Committee shall consist of at least 3 (three) members from Independent Commissioners and parties from outside the Company.
- b) The Audit Committee is chaired by an Independent Commissioner.
- c) The Audit Committee members are appointed and dismissed by the Board of Commissioners.

- d) Memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik.
- e) Memahami laporan keuangan, bisnis perusahaan 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.
- f) Mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan.
- g) Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
- h) Memiliki paling sedikit 1 (satu) anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan Keuangan.
- i) Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan yang bersangkutan dalam waktu 6 (enam) bulan terakhir.
- j) 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.
- k) Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan.
- l) Dalam hal anggota Komite Audit memperoleh saham Perseroan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut.
- m) Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.
- n) Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.
- d) Have high integrity, ability, knowledge, experience in accordance with their field of work, and able to communicate well.
- e) Understand the financial statements, the company's business particularly related to the services or business activities of the Company, the audit process, risk management, and the laws and regulations of the Capital Market and other relevant laws and regulations.
- f) Comply with the code of ethics of the Audit Committee set by the Company.
- g) Willing to improve competence continuously through education and training.
- h) Have at least 1 (one) member with an educational background and expertise in accounting and finance.
- i) Not a person in a Public Accounting Firm, Legal Consulting Firm, Public Appraisal Service Office or other party providing insurance services, non-insurance services, appraisal services and/or other consulting services to the Company concerned within the last 6 (six) months.
- j) 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.
- k) Does not own the shares directly or indirectly in the Company.
- l) In the event the Audit Committee member acquires the Company's shares either directly or indirectly as a result of a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisition of the shares.
- m) Has neither affiliate relation with the members of the Board of Commissioners, members of the Board of Directors, or the Majority Shareholders.
- n) Does not have a business relationship, either directly or indirectly, related to the Company's business activities.

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3. Pengangkatan, Pemberhentian, dan Masa Jabatan Anggota Komite Audit

- a) Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris serta dilaporkan kepada Otoritas Jasa Keuangan paling lambat 2 (dua) hari kerja setelah pengangkatan atau pemberhentian.
- b) Bagi Komisaris Independen yang merangkap sebagai anggota Komite Audit, masa kerjanya sama dengan masa penunjukannya sebagai Komisaris Independen sebagaimana diatur dalam anggaran dasar dan keputusan Rapat Umum Pemegang Saham dan dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya.
- c) Keanggotaan Komite Audit berakhir jika anggota Komite Audit tidak memenuhi ketentuan Peraturan Perundangan, mengundurkan diri, pension dan tidak terpilih kembali sebagai anggota Komite Audit.
- d) Anggota Komite Audit berhak mengundurkan diri dari jabatannya dengan memberitahukan secara tertulis kepada Dewan Komisaris, sekurang-kurangnya 30 (tiga puluh) hari sebelum tanggal pengunduran diri.
- e) Penggantian Komite Audit wajib dilakukan paling lambat 60 (enam puluh) hari sejak anggota Komite Audit dimaksud tidak dapat lagi melaksanakan fungsinya.

4. Tugas, Tanggung Jawab dan Wewenang Komite Audit

Tugas dan Tanggung Jawab Komite Audit meliputi :

- a) 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.
- b) Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan.

3. Appointment, Termination, and Tenure of the Audit Committee

- a) The Audit Committee members are appointed and dismissed by the Board of Commissioners and reported to the Financial Services Authority no later than 2 (two) working days after the appointment or dismissal.
- b) For Independent Commissioners who also serve as the Audit Committee members, their tenure is the same as their appointment as Independent Commissioners as stipulated in the articles of association and the resolution of the General Meeting of Shareholders and can be re-elected only for the next 1 (one) period.
- c) Audit Committee membership ends if a member of the Audit Committee is disqualified based on statutory provisions, resigns, retires or is not re-elected as a member of the Audit Committee.
- d) Members of the Audit Committee have the right to resign from their positions by submitting a written notice to the Board of Commissioners, at least 30 (thirty) days before the date of resignation.
- e) Replacement of the Audit Committee must be carried out no later than 60 (sixty) days after a member of the Audit Committee is no longer able to carry out his/her functions.

4. Duties, Responsibilities and Authorities of the Audit Committee

Duties and Responsibilities of the Audit Committee include:

- a) Review the financial information to be issued by the Company to the public and/or authorities, including financial statements, projections, and other reports related to the Company's financial information.
- b) Review the Company's compliance with the prevailing laws and regulations relating to the Company's activities.

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- c) Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikannya.
 - d) Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Akuntan Publik ("AP") dan/atau Kantor Akuntan Publik ("KAP") yang didasarkan pada pertimbangan di bawah ini :
 - 1) independensi AP, KAP dan orang dalam KAP;
 - 2) ruang lingkup audit;
 - 3) imbalan jasa audit;
 - 4) keahlian dan pengalaman AP, KAP, dan Tim Audit dari KAP;
 - 5) metodologi, teknik, dan sarana audit yang digunakan KAP;
 - 6) manfaat *fresh eye perspectives* yang akan diperoleh melalui penggantian AP, KAP, dan Tim Audit dari KAP;
 - 7) potensi risiko atas penggunaan jasa audit oleh KAP yang sama secara berturut-turut untuk kurun waktu yang cukup panjang; dan/atau
 - 8) hasil evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan KAP pada periode sebelumnya, apabila ada.
 - e) Melakukan evaluasi terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan/atau KAP.
 - f) Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.
 - g) Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris.
 - h) Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
 - i) Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.
- c) Provide an independent opinion in the event of a difference of opinion between the management and the accountant regarding the services provided.
 - d) Provide the recommendations to the Board of Commissioners regarding the appointment of a Public Accountant ("AP") and/or a Public Accounting Firm ("KAP") based on the following considerations:
 - 1) independence of AP, KAP and people within the KAP;
 - 2) scope of the audit;
 - 3) audit fee;
 - 4) expertise and experience of AP, KAP, and Audit Team from the KAP;
 - 5) audit methodology, techniques, and platform used by the KAP;
 - 6) the benefits of fresh eye perspectives that will be obtained through replacement of AP, KAP, and Audit Team from the KAP;
 - 7) potential risk on the long term utilization in a row of audit services by the same KAP; and/or
 - 8) the result of evaluation in the provision of audit services of annual historical financial information by AP and KAP on the previous period, if available.
 - e) Evaluate the implementation of audit services on annual historical financial information by AP and/or KAP.
 - f) Review the implementation of the audit by the internal auditor and supervise the implementation of follow-up by the Board of Directors on the findings of the internal auditor.
 - g) Review the risk management implementation carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners.
 - h) Review the complaints regarding to accounting and financial reporting processes of the Company.
 - i) Review and provide advice to the Board of Commissioners regarding potential conflicts of interest of the Company.

- j) Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

Wewenang Komite Audit meliputi :

- a) Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya perusahaan yang diperlukan.
- b) Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan Akuntan terkait tugas dan tanggung jawab Komite Audit.
- c) Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan).
- d) Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

5. Rapat Komite Audit

- a) Komite Audit mengadakan rapat secara berkala dengan auditor internal dan manajemen risiko paling sedikit 1 (satu) kali dalam 3 (tiga) bulan.
- b) Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat. Dalam hal keputusan berdasarkan musyawarah untuk mufakat tidak tercapai, pengambilan keputusan dilakukan berdasarkan voting.
- c) Rapat Komite Audit dapat mengambil keputusan yang sah apabila sekurang-kurangnya dihadiri oleh 2/3 (dua per tiga) dari jumlah anggota Komite Audit.
- d) Rapat Komite Audit dipimpin oleh Ketua Komite Audit atau anggota Komite Audit yang paling senior, apabila Ketua Komite Audit berhalangan hadir.
- e) Jika dipandang perlu, Komite Audit dapat mengundang pihak lain yang terkait dengan materi rapat untuk hadir dalam rapat Komite Audit.
- f) Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat, yang ditandatangani oleh seluruh anggota Komite Audit yang

- j) Maintain the confidentiality of the Company's documents, data and information.

Authorities of the Audit Committee include :

- a) Access the Company's documents, data, and information necessary regarding the employees, funds, assets, and company resources.
- b) Communicate directly with employees, including the Board of Directors and those who perform the functions of internal audit, risk management, and external auditor that relates to the duties and responsibilities of the Audit Committee.
- c) Involve independent parties outside the members of the Audit Committee which is required to assist in carrying out their duties (if needed).
- d) Perform other authorities given by the Board of Commissioners.

5. Audit Committee Meeting

- a) The Committee Audit conduct the meeting regularly with internal auditors and risk management at least 1 (one) time in 3 (three) months.
- b) Audit Committee meeting decisions are taken based on deliberation for consensus. In the event that a decision based on deliberation for consensus is not reached, the decision is made based by voting.
- c) Audit Committee Meeting can make valid decisions if attended by at least 2/3 (two per three) of the total members of the Audit Committee.
- d) The Audit Committee meeting is chaired by the Audit Committee Chairman or the most senior member of the Audit Committee, if the Chairman of the Audit Committee is unable to attend.
- e) If deemed necessary, the Audit Committee may invite other relevant parties to attend the Audit Committee meeting.
- f) Every Audit Committee meeting is documented in the minutes of meeting including where there is a dissenting opinion which is signed by all the members

hadir dan disampaikan kepada Dewan Komisaris.

of the Audit Committee who attend and submitted to the Board of Commissioners.

6. Laporan dan Pertanggungjawaban Komite Audit

- a) Komite Audit wajib menyampaikan laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan.
- b) Komite Audit wajib menyampaikan laporan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal kepada Dewan Komisaris dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.
- c) Komite Audit wajib menyampaikan laporan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi kepada Dewan Komisaris; dan
- d) Komite Audit wajib membuat laporan tahunan pelaksanaan kegiatan Komite Audit kepada Dewan Komisaris yang diungkapkan dalam Laporan Tahunan Perseroan.

6. Reporting and Accountability of the Audit Committee

- a) The Audit Committee is required to submit a report to the Board of Commissioners on every assignment given by the Board of Commissioners.
- b) The Audit Committee is required to submit a review report on the implementation of the audit by the internal auditor to the Board of Commissioners and supervise the implementation of follow-up actions by the Board of Directors on the findings of the internal auditor.
- c) The Audit Committee is required to submit a review report on the risk management implementation carried out by the Board of Directors to the Board of Commissioners.
- d) The Audit Committee is required to make an annual report on the implementation of the Audit Committee's activities to the Board of Commissioners which is disclosed in the Company's Annual Report.

7. Penanganan Pengaduan / Pelaporan sehubungan Dugaan Pelanggaran Terkait Pelaporan Keuangan

Apabila saat Komite Audit menemukan pelanggaran pada saat evaluasi atas pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh AP dan KAP pada periode sebelumnya, maka Komite Audit akan melaporkan hasil temuan tersebut kepada Dewan Komisaris sebelum memberikan rekomendasi atas usul penunjukan AP dan KAP yang baru.

7. Handling of Complaints / Reports in relation to Alleged Violations Related to Financial Reporting

If the Audit Committee finds violations during the evaluation of the audit services on annual historical financial information by the AP and KAP in the previous period, the Audit Committee will report the findings to the Board of Commissioners before providing recommendations to the appointment of new AP and KAP.

8. Sanksi

Pelanggaran atas pelaksanaan ketentuan dapat dikenakan sanksi sebagaimana diatur dalam POJK 55 dan peraturan perundang-undangan yang berlaku.

8. Sanctions

Violation of the implementation of the provisions may be subject to sanctions as stipulated in POJK 55 and the prevailing laws and regulations.

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Ditetapkan di Jakarta,
30 Mei/May 2022

Dewan Komisaris,



Lokita Prasetya
Presiden Komisaris/President Commissioner

Issued in Jakarta,

Board of Commissioners,

Avinash R. Shah
Wakil Presiden
Vice President Commissioner

Komisaris/

Fuganto Widjaja
Komisaris/ Commissioner

Ketut Sanjaya
Komisaris Independen/Independent Commissioner

Bambang Setiawan
Komisaris Independen/Independent Commissioner

Madhu Ramachandra Rao
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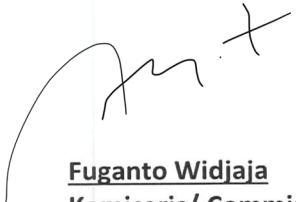
Board of Commissioners,



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 **Fuganto Widjaja**
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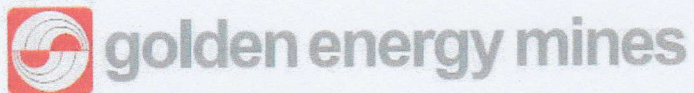


Ketut Sanjaya
Komisaris Independen/Independent Commissioner

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Komisaris Independen/Independent Commissioner

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