

## Audit Committee

3. Internal Audit Unit (IAU)
  - a. Monitoring the effectiveness of IAU's work.
  - b. Providing opinions and advice to the Board of Commissioners for consideration in approving the appointment and dismissal of the Chairman of the Internal Audit Unit.
  - c. Reviewing the Company's Report to the Financial Services Authority on the Internal Audit function implementation.
  - d. Reviewing each IAU Report submitted to the Board of Commissioners c.q. Audit Committee, including any reports on irregularities submitted to the Board of Directors.
  - e. Reviewing the execution of the Audit by IAU, and overseeing the follow-up by the Board of Directors on the findings of the Internal Auditor.
4. Independent Auditor
  - a. Providing recommendation on the appointment of a Public Accountant and/or Firm that will provide audit services to the annual financial information, to the Board of Commissioners to be submitted to the GMS, taking into account the independence, scope of the assignment, and services fee.
  - b. Providing recommendation to the Board of Commissioners, to be proposed to the GMS, in the case of the Public Accountant and/or Public Accountant Firm decided by the GMS as referred to in point 1) cannot meet the audit services on annual financial information during the Professional Assignment Period, the appointment of a replacement of Public Accountant and/or Public Accountant Firm may be conducted by the Board of Commissioners with due regard to the Audit Committee's recommendation.
  - c. In the event that the Audit Committee cannot recommend Public Accountant and/or Public Accountant Firm that will provide audit services to annual financial information to the Board of Commissioners prior to the GMS as referred to in point 1), the Audit Committee shall recommend delegation of authority to appoint Public Accountant and/or Public Accountant Firm to the Board of Commissioners, with explanation about:
    - The reason for the delegation of authority; and
    - Criteria or limitations to the appointed Public Accountant/ Public Accountant Firm.
  - d. In preparing the recommendations as referred to in point 1), the Audit Committee shall consider:
    - 1) Independence of Public Accountant, Public Accountant Firm, and person in Public Accountant Firm;
    - 2) The scope of the audit;
    - 3) Audit services fee;
    - 4) Expertise and experience of Public Accountant, Public Accountant Firm, and Audit Team of the Public Accountant Firm;
    - 5) The methodology, techniques, and audit facilities used by the Firm;
    - 6) Benefits of fresh eye perspectives that will be obtained through the replacement of Public Accountant, Public Accountant Firm, and Audit Team of the Public Accountant Firm;
    - 7) Potential risks for the use of same audit services (Public Accountant Firm) continuously for a sufficient period of time; and/or
    - 8) Evaluation result on the implementation of audit services for annual financial information by Public Accountant and Public Accountant Firm in the previous period, if any.
  - e. Submit the recommendations of the Audit Committee in the appointment of Public Accountant and/or Public Accountant Firm to the Board of Directors of PT Bank Rakyat Indonesia (Persero) Tbk. and/or DPLK Executive Board to be used as appendix of Public Accountant and/or Public Accountant Firm Appointment Report to the Financial Services Authority.
  - f. Propose to terminate a Public Accountant, Public Accountant Firm, or Public Accountant Firm Audit Team, if in performing their duties, the Auditor does not meet the applicable standards and regulations.
  - g. Review candidates for Public Accountant, or Audit Team of Public Accountant Firm for consolidated subsidiaries. Public Accountant Firm for consolidated subsidiaries are designated and assigned by the subsidiary concerned, in accordance with the provisions in the articles of association, but shall be consulted with the Audit Committee to assess the independence aspect of the prospective Public Accountant, Public Accountant Firm, or Public Accountant Firm Audit Team and audit supervision carried out by the Audit Committee.