

**ESTABLISHMENT OF AUDIT COMMITTEE
CHARTER
PT MERDEKA GOLD RESOURCES TBK**

**審核委員會章程的制定
PT MERDEKA GOLD RESOURCES TBK**

To enact	: ESTABLISHMENT OF AUDIT COMMITTEE CHARTER OF PT MERDEKA GOLD RESOURCES TBK	頒布	: PT MERDEKA GOLD RESOURCES TBK 審核委員會章程的制定
First	: Establish the Company's Audit Committee Charter ("Charter").	一	: 制定本公司審核委員會章程(「章程」)。
Second	: <u>Composition, Structure and Membership Requirements</u>	二	: <u>組成、架構及成員資格規定</u>
	1. The Audit Committee consists of at least 3 (three) members from the Independent Commissioners and parties from outside of the Company.		1. 審核委員會由至少三(3)名來自獨立監事及公司外部的人士組成。
	2. The Audit Committee member who is an Independent Commissioner acts as the Chairman of the Audit Committee.		2. 審核委員會主席由獨立監事擔任。
	3. An Independent Commissioner must meet the requirements as stipulated in the Financial Services Authority Regulation No. 33/POJK.04/2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies, as follows:		3. 獨立監事必須符合關於發行人或公眾公司董事會及監事會的印尼金融服務管理局第33/POJK.04/2014號條例所訂明的規定，如下：
	a. must not be a person who works or has the authority and responsibility to plan, lead, control, or supervise the Company's activities within the last 6 (six) months, except for the reappointment as Independent Commissioner of the Company for the next period;		a. 於過去六(6)個月內，不得為在公司工作或有權力及責任規劃、領導、控制或監督公司活動的人士，惟就下一任期獲重新委任為公司獨立監事除外；
	b. does not hold shares, either directly or indirectly, in the Company;		b. 不得直接或間接持有公司股份；

- c. does not have Affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or the Company's Major Shareholders; and
 - d. does not have direct or indirect relationship relating to the Company's business activities.
4. An Audit Committee member:
- a. must have high integrity, capability, knowledge, experience in accordance with their field of work, as well as the ability to communicate well;
 - b. must understand financial statements, the Company's business especially those related to the services or business activities of the Company, audit processes, risk management, and the laws and regulations of the capital market, and other relevant laws and regulations;
 - c. must comply with the code of ethics of the Audit Committee which is stipulated by the Company;
 - d. willing to continuously improve competence through education and training;
 - e. is not a person affiliated with a Public Accounting Firm, Law Consultant Firm, Public Appraisal Service Firm or any other party that provides assurance services, non-assurance services, appraisal services, and/or other consulting services to the Company within the last 6 (six) months prior to being appointed by the Board of Commissioners;
- c. 不得與公司、監事會成員、董事會成員或公司主要股東有關聯；及
 - d. 不得與公司的業務活動有直接或間接關係。
4. 審核委員會成員：
- a. 必須具備崇高的誠信、與其工作領域相符的能力、知識、經驗，以及良好的溝通能力；
 - b. 必須了解財務報表、公司業務（尤其是與公司服務或業務活動相關的業務）、審核流程、風險管理、資本市場的法律法規以及其他相關法律法規；
 - c. 必須遵守公司制定的審核委員會道德準則；
 - d. 須願意透過教育和培訓不斷提升能力；
 - e. 在獲監事會委任前六(6)個月內，不得為向公司提供鑒證服務、非鑒證服務、評估服務及／或其他諮詢服務的公共會計師事務所、法律顧問事務所、公共評估服務事務所或任何其他方的關聯人士；

- f. is not a person who works for or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months prior to being appointed by the Board of Commissioners, except for Independent Commissioner;
 - g. do not own direct or indirect shares ownership in the Company;
 - h. in the event that a member of the Audit Committee who acquires the Company's shares, either directly or indirectly as a result of a legal event, said shares must be transferred to another party no later than 6 (six) months after the acquisition of the shares;
 - i. do not have any Affiliation with any members of the Board of Commissioners, any members of the Board of Directors, or any Major Shareholders of the Company; and
 - j. do not have any direct or indirect business relationship in relation to the business activities of the Company.
5. At least one member of the Audit Committee must have an educational background and expertise in accounting or finance.
- f. 在獲監事會委任前六(6)個月內，不得為在公司工作或有權力及責任規劃、領導、控制或監督公司活動的人士，惟獨立監事除外；
 - g. 不得直接或間接擁有公司股份；
 - h. 倘審核委員會成員因法律事件而直接或間接取得公司股份，則該等股份必須在取得後不遲於六(6)個月內轉讓予另一方；
 - i. 不得與監事會任何成員、董事會任何成員或公司任何主要股東有任何關聯；及
 - j. 不得與公司的業務活動有任何直接或間接的業務關係。
5. 審核委員會至少有一名成員必須具備會計或財務方面的教育背景和專業知識。

Third : **Appointment and Dismissal**

1. Members of the Audit Committee shall be appointed and dismissed by the Board of Commissioners.
2. The Chairman of the Audit Committee is entitled to propose the replacement of an Audit Committee member to the Board of Commissioners if one of the Audit Committee members term ends, resigns, or fails to carry out their duties in accordance with the Charter or prevailing laws and regulations.

Fourth : **Service Term**

1. The term of office of the Audit Committee members shall be the same as and not more than the office term of the Board of Commissioners of the Company as stipulated in the Article of Association and may be re-appointed only for the following 1 (one) period.
2. The Board of Commissioners may at any time dismiss a member of the Audit Committee if the member is deemed to have failed to perform their duties properly as set out in a provision of the Charter.

Fifth : **Duties and Responsibilities**

In carrying out its functions, the Audit Committee shall act independently. The duties and responsibilities of the Audit Committee are as follows:

1. conducting a review of financial information that will be issued by the Company to the public and/or authority, such as financial statements, financial projections, and other reports relating to the financial information of the Company;

三 : **委任及罷免**

1. 審核委員會成員由監事會委任及罷免。
2. 倘審核委員會成員任期屆滿、辭職或未能根據章程或現行法律法規履行職責，審核委員會主席有權向監事會提議更換該審核委員會成員。

四 : **服務期限**

1. 審核委員會成員的任期應與公司組織章程細則規定的監事會任期相同且不得超過該任期，且僅可就其後一(1)個任期獲續任。
2. 倘監事會認為審核委員會某位成員未能妥善履行章程條文所載的職責，可隨時罷免該成員。

五 : **職責與責任**

審核委員會在履行其職能時應獨立行事。審核委員會的職責與責任如下：

1. 審閱公司將向公眾及／或主管機關發布的財務資料，例如財務報表、財務預測及與公司財務資料相關的其他報告；

2. conducting a review the Company's compliance with laws and regulations related to the activities of the Company;
 3. providing an independent opinion in the event of a difference of opinion between management and the public accountant regarding services rendered by them;
 4. providing recommendations to the Board of Commissioners regarding the appointment/termination/replacement of the public accountant and/or public accounting firm that will provide audit services for the annual historical financial information, as decided by the GMS, based on consideration of independence, scope of work, and service fees;
 5. conducting a review of the implementation of audits by the internal auditor and supervising the follow-up actions taken by the Board of Directors on the internal auditor's findings;
 6. conducting a review of the risk management activities carried out by the Board of Directors;
 7. reviewing any complaints related to the accounting process and the Company's financial reporting;
 8. reviewing the public accountant's independence and objectivity;
 9. conducting an evaluation of the implementation of audit services on the annual historical financial information by the public accountant and/or public accounting firm;
 10. reviewing and providing recommendations to the Board of Commissioners regarding any potential conflicts of interest of the Company; and
 11. maintaining the confidentiality of the Company's documents, data, and information.
2. 審閱公司遵守與其活動相關的法律法規的情況；
 3. 在管理層與公共會計師就其提供的服務意見不合時提供獨立意見；
 4. 根據獨立性、工作範圍及服務費用的考量，就股東大會決定的將為年度歷史財務資料提供審核服務的公共會計師及／或公共會計師事務所的委任／終止／更換，向監事會提供建議；
 5. 審閱內部核數師執行審核的情況，並監督董事會對內部核數師的調查結果採取的後續行動；
 6. 審閱董事會執行的風險管理活動；
 7. 審閱與會計流程及公司財務報告相關的任何投訴；
 8. 審閱公共會計師的獨立性及客觀性；
 9. 評估公共會計師及／或公共會計師事務所對年度歷史財務資料實施審核服務的情況；
 10. 審閱公司任何潛在利益衝突並就此向監事會提供建議；及
 11. 維護公司文件、數據及資料的機密性。

Sixth : **Authorities and Working Mechanisms**

In performing its duties, the Audit Committee has the following authorities and working mechanisms:

1. access the Company's documents, data, and information related to employees, funds, assets, and required company resources;
2. communicate directly with employees, including the Board of Directors and any party who carries out the function of internal audit, risk management, and public accountant, regarding the duties and responsibilities of the Audit Committee;
3. involve external independent parties outside the members of the Audit Committee to assist the Audit Committee in carrying out its duties (if required); and
4. exercise other authority granted by the Board of Commissioners, in writing.

Seventh : **Working Procedures**

In carrying out its duties, responsibilities, and authorities, the Audit Committee shall:

1. collaborate and coordinate with the Internal Audit Unit regarding the supervision of internal control and the implementation of audits;
2. communicate with all units to request information, clarifications, and documents or reports deemed as relevant;

六 : **權限與工作機制**

審核委員會在履行其職責時擁有以下權限與工作機制：

1. 查閱與僱員、資金、資產及所需公司資源相關的公司文件、數據及資料；
2. 就審核委員會的職責與責任，直接與僱員(包括董事會及任何履行內部審核、風險管理及公共會計師職能的各方)溝通；
3. (倘有需要)聘請審核委員會成員以外的外部獨立方協助審核委員會履行其職責；及
4. 行使監事會書面授予的其他權限。

七 : **工作程序**

審核委員會在履行其職責、責任及權限時，應：

1. 就內部控制的監督及審核的實施與內部審核單位合作及協調；
2. 與所有單位溝通，以索取被視為相關的資料、澄清說明及文件或報告；

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| <p>3. communicate to the independent auditor regarding the duties and responsibilities of the independent auditor and the results of the audits carried out by the independent auditor;</p> | <p>3. 就獨立核數師的職責與責任以及獨立核數師執行的審核結果與其溝通；</p> |
| <p>4. request assistance from external parties, with the approval of the Board of Commissioners to conduct a special audit; and</p> | <p>4. 經監事會批准，請求外部方協助進行專項審核；及</p> |
| <p>5. coordinate with the related units in the implementation of risk management and risk monitoring.</p> | <p>5. 在實施風險管理及風險監控方面與相關單位協調。</p> |

Eighth : The Policy on Meeting Arrangements 八 : 會議安排政策

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| <p>1. The Audit Committee must convene at least 1 (one) meeting every 3 (three) months;</p> | <p>1. 審核委員會必須每三(3)個月至少召開一(1)次會議；</p> |
| <p>2. Audit Committee meeting may only be held if at least ½ (half) of the committee members are in attendance;</p> | <p>2. 審核委員會會議僅在至少二分之一的委員會成員出席時方可舉行；</p> |
| <p>3. Decisions of the Audit Committee shall be based on deliberation to reach consensus;</p> | <p>3. 審核委員會的決策應以協商達成共識為基礎；</p> |
| <p>4. Every Audit Committee meeting, including any dissenting opinions, shall be recorded in the Minutes of Meeting signed by all members of the Audit Committee who were present at the meeting and submitted to the Board of Commissioners; and</p> | <p>4. 每次審核委員會會議(包括任何不同意見)均應載入會議紀要，由所有出席會議的審核委員會成員簽署，並提交予監事會；及</p> |
| <p>5. The Audit Committee may adopt a valid resolution without convening an Audit Committee meeting, provided that all members of the Audit Committee have been notified in writing and all members of the Audit Committee approve the proposal in writing by signing such approval. The resolution adopted in such manner shall have the same legal force as a resolution duly adopted in an Audit Committee's meeting.</p> | <p>5. 審核委員會可在不召開審核委員會會議的情況下通過有效決議，惟所有審核委員會成員均已獲書面通知，且所有審核委員會成員均以簽署批准的方式書面批准該建議。以此方式通過的決議應具有與在審核委員會會議上正式通過的決議同等的法律效力。</p> |

Ninth : **Activity Reporting System**

1. On a regular basis, at least 1 (one) time in 3 (three) months, the Audit Committee shall report to Board of Commissioners on each task assigned, discovered issues, and the related recommendation;
2. Every year, the Audit Committee through the Board of Commissioners reports to the General Meeting of Shareholders regarding its responsibilities and achievements, as well as other information that needs to be submitted; and
3. The Audit Committee shall prepare an annual report on the implementation of the Audit Committee activities, which shall be disclosed in the Company's Annual Report.

Tenth : **Handling of Third-Party Complaints**

1. The Audit Committee has an obligation to receive and ensure the complaints regarding violations in connection with alleged violations related to financial reporting are processed fairly and in a timely manner;
2. Complaint requirements:
 - a. complaints shall be submitted in writing;
 - b. if the complainant has mentioned his/her identity, the Audit Committee shall keep the complainant's identity confidential;
 - c. providing guidance regarding the deviation from accounting standards, weaknesses in internal control, fraud, as well as any improper management behaviour that may disrupt the Company's operations.

九 : **活動報告制度**

1. 審核委員會應定期(至少每三(3)個月一(1)次)就每項指派的任務、發現的問題及相關建議向監事會報告;
2. 每年,審核委員會透過監事會向股東大會報告其職責與成就,以及需要提交的其他資料;及
3. 審核委員會應編製一份關於審核委員會活動實施情況的年度報告,並在公司年度報告中披露。

十 : **處理第三方投訴**

1. 審核委員會有義務接收並確保有關財務報告涉嫌違規的投訴得到公平及時的處理;
2. 投訴要求:
 - a. 投訴應以書面形式提交;
 - b. 倘投訴人已提及彼之身份,審核委員會應對投訴人的身份保密;
 - c. 就偏離會計準則、內部控制的弱點、欺詐以及任何可能擾亂公司營運的不當管理行為提供指引。

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| <p>3. In handling complaints submitted by third party, the Audit Committee may request for an audit investigation to be performed in collaboration with the Internal Audit Unit and/or the management and/or assign independent consultants and/or independent experts from outside of the Company;</p> <p>4. If based on its findings, it is proven that the complaint submitted by the third party is true, then:</p> <p style="margin-left: 20px;">a. the Audit Committee shall pass the findings to the Board of Commissioners; and</p> <p style="margin-left: 20px;">b. the Audit Committee shall monitor the follow-up of the review findings, if requested by the Board of Commissioners.</p> | <p>3. 處理第三方提交的投訴時，審核委員會可要求與內部審核單位及／或管理層合作進行審核調查，及／或委派公司外部的獨立顧問及／或獨立專家；</p> <p>4. 倘根據其調查結果，證實第三方提交的投訴屬實，則：</p> <p style="margin-left: 20px;">a. 審核委員會應將調查結果轉交監事會；及</p> <p style="margin-left: 20px;">b. 倘監事會要求，審核委員會應監察審查結果的跟進情況。</p> |
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Eleventh : **Closing**

1. This Charter shall take effect from 15 June 2025;
2. This Charter is made in both the Indonesian and English languages. In the event of any inconsistency or difference in interpretation between the two versions, the Indonesian version shall prevail.
3. This Charter will be periodically evaluated and may be amended and/or revised for improvement and adjustment to the prevailing laws and regulations; and
4. This Charter may be signed in multiple separate copies, each of which when signed, shall be considered as original and all such signed copies together shall be deemed as one and the same instrument.

十一 : **結語**

1. 本章程自2025年6月15日起生效；
2. 本章程以印尼文及英文兩種語言擬備。倘兩個版本之間存在任何不一致或詮釋差異，概以印尼文版本為準。
3. 本章程將被定期評估，並可為改進及為符合現行法律法規而修訂及／或修改；及
4. 本章程可簽署多份獨立文本，每份經簽署的文本均應被視為正本，且所有該等經簽署的文本應共同被視為同一份文書。