

INTERNAL AUDIT CHARTER PT GLOBAL DIGITAL NIAGA TBK

2022

**INTERNAL AUDIT CHARTER
PT GLOBAL DIGITAL NIAGA TBK.**

1. Vision and Mission

1.1. Vision

The establishment of Internal Audit Unit Professionalism based on the principle of Good Corporate Governance in supporting the improvement of the Company's work performance.

1.2. Mission

To provide independent and objective assurance and consultation with the purpose of improving the value and operations of the Company, through a systematic approach, by evaluating and improving the effectiveness of risk management, control, and processes corporate governance.

2. Scope of Work

The scope of the Internal Audit Unit's work include all business processes Company and Subsidiaries Company for evaluating the adequacy of the processes risk management, control internal, and governance Company.

3. The Internal Audit Unit's Structure and Position

- 3.1 The Internal Audit Unit comprises of 1 (one) auditor or more. The number of auditors shall be adjusted according to the size and complexity level of the Company's activities.
- 3.2 The Internal Audit Unit is led by an Internal Audit Unit Head, who is appointed and terminated by the President Director with the approval of the Board of Commissioners.
- 3.3 All appointments, replacements, or terminations of Internal Audit Unit Heads shall be immediately informed to the Financial Services Authority.
- 3.4 The President Director may terminate an Internal Audit Unit Head after having the approval of the Board of Commissioners, if the Internal Audit Unit Head does not satisfy requirements as internal auditors Audit Unit as regulated in the Internal Audit Charter, and/or fails or incompetent in the discharge of their duties.

- 3.5 The Internal Audit Unit Head is accountable to the President Director.
- 3.6 Auditors in the Internal Audit Unit are accountable to the Internal Audit Unit Head.

4. Duties and Responsibilities

The Internal Audit Unit has the duty and responsibility to:

- 4.1 Test and evaluate execution control internal and system risk management in accordance with Company policy.
- 4.2 Review and assess the efficiency and effectiveness of financial, accounting, operational, human resource, marketing, information technology, and other activities.
- 4.3 Provide suggestions for improvement and objective information concerning the audited activities at all levels of Management.
- 4.4 Make audit result reports and submit same to President Director and Board of Commissioners.
- 4.5 Monitor, analyze, and report the execution of the improvement follow up actions suggested.
- 4.6 Cooperate with Audit Committee.
- 4.7 Create programs for evaluating the quality of the internal audit activities that it does.
- 4.8 Perform special reviews if necessary.

5. Authority

In performing their duties, the Internal Audit Unit Head and all internal auditors have the authority to:

- 5.1 Gain access to all work units, documents, employees, and properties related to the audit assignment.
- 5.2 Perform direct communication and/or hold regular and incidental meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee, as well as with the members of the Board of Directors, Board of Commissioners, and/or Audit Committee.

- 5.3 Coordinate their activities with the activities of external auditors.
- 5.4 Internal Audit Unit Head and all internal auditors are not allowed to have double duties and position with the executors of the operational activities of the Company and its Subsidiaries.

6. Accountability

The Internal Audit Unit Head regularly reports the following to the Board of Directors, the Board of Commissioners, and/or the Audit Committee:

- 6.1 Execution of Internal Audit Unit's strategic plans.
- 6.2 Execution of the Annual Audit Plan.
- 6.3 Significant issues that surface in the audit.
- 6.4 Status of the execution of improvement actions because of audit results.
- 6.5 Obstacles and restrictions (if any) in the execution of the Internal Audit Unit's duties, responsibilities, and authority.

7. Standards and Basic Principles

In discharging their duties and responsibilities, internal auditors must implement and uphold the following principles:

7.1 Integrity

The integrity possessed by internal auditors give rise to trust, and their considerations are reliable precisely because of this trust.

7.2 Objectivity

Internal auditors show the highest level of objectivity in collecting, evaluating, and communicating information concerning the audited activities or processes. They make a balanced assessment of all relevant conditions, and they are not affected by their own personal interests or the interests of other parties in submitting their considerations.

7.3 Confidentiality

Internal auditors respect the value and ownership of the information that they receive, and they do not reveal such information without valid authority, or unless compelled by the law or their profession.

7.4 Competence

Internal auditors use the necessary knowledge, skills, and experiences in performing their duties/providing internal audit services.

8. Code of Ethics

8.1 Integrity

Performing their job based on and by upholding honesty and accountability.

8.2 Objectivity

Professional objectivity is shown during assessment, i.e. by being free from anyone's influence in anything, and by not getting involved in activities that, or having relations with anyone who, may affect the assessment's objectivity.

8.3 Confidentiality

Strictly adhering to the values and trust that they have in terms of the ownership of the information that they obtained, by not using such information for the sake of personal interest or any other interest that violates the law.

8.4 Competence

Implementing all of the abilities, skills, and experiences necessary in performing their duties and responsibilities.

9. Internal Audit Requirements

9.1 Possessing integrity and professional, independent, honest, and objective behavior in the execution of their duties.

9.2 Possessing knowledge and experience in auditing techniques, and in other disciplines relevant with their field of duties.

- 9.3 Possessing knowledge concerning capital market laws and regulations, as well as other relevant knowledge.
- 9.4 Possessing the competence to interact and communicate effectively, whether verbal or written.
- 9.5 Compliance with the basic standards and principles issued by the IIA.
- 9.6 Compliance with the Internal Audit Code of Ethics.
- 9.7 Strict compliance of confidentiality concerning Company information and/or data in relation with the execution of duties and responsibilities of the Internal Audit Unit, unless compelled by law or court order.
- 9.8 Fully understands the principles of good corporate governance and risk management.
- 9.9 Is willing to constantly improve their professional knowledge, skills, and capabilities.

10. Effectiveness and Evaluation

- 10.1 This Charter is effective since the date of its enactment.
- 10.2 This Charter shall be regularly evaluated for improvements.