



Piagam Komite Audit / Audit Committee Charter PT FKS Multi Agro Tbk

PENDAHULUAN

PT FKS Multi Agro Tbk ("Perseroan") merupakan distributor terdepan untuk biji-bijian, biji-bijian penghasil minyak, dan bahan pakan di Indonesia yang menyediakan kebutuhan bahan makanan maupun bahan pakan dalam negeri.

Pembentukan Komite Audit merupakan wujud komitmen Perseroan dalam mematuhi peraturan OJK serta sejalan dengan pelaksanaan Tata Kelola Perusahaan yang baik.

DASAR PENYUSUNAN

- (1) Peraturan OJK No.55/POJK.04/2015 Tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- (2) Peraturan OJK No.21/POJK.04/2015, dan Surat Edaran OJK No. 32/SEOJK.04/2015 Tentang Penerapan Pedoman Tata Kelola Perusahaan Terbuka beserta lampirannya.

VISI DAN MISI

- (1) Visi
Menjadi Komite Audit yang berkompentensi tinggi, bekerja secara objektif dan profesional, terpercaya dan tanggap serta independen untuk membantu Dewan Komisaris dalam melaksanakan tugas pengawasan terhadap Direksi.
- (2) Misi
Membantu Dewan Komisaris dalam melaksanakan tugas dan fungsinya, khususnya mendorong Perseroan melakukan praktik bisnis sesuai kaidah-kaidah Tata Kelola Perusahaan Yang Baik,

INTRODUCTION

PT FKS Multi Agro Tbk ("the Company") is a leading distributor of grains, oilseeds and feed ingredients in Indonesia, catering to the needs of food and feed sector in the country.

The formation of Audit Committee is a commitment that prevails in the Company to comply with the FSA regulations and in line with the implementation of good corporate governance.

PREPARATION GUIDELINES

- (1) FSA Regulation No.55/POJK.04/2015 concerning Establishment and Work Guidelines for Audit Committee.
- (2) FSA Regulation No.21/POJK.04/2015 and FSA Circular Letter No.32/SEOJK.04/2015 concerning Code of Corporate Governance for Public Companies and its attachments.

VISION AND MISSION

- (1) Vision
To become a highly competent Audit Committee, to work with objectivity and professionalism, be trustworthy and responsive as well be independent in assisting the Board of Commissioners for carrying out their duty of supervising the Board of Directors.
- (2) Mission
Assist the Board of Commissioners in carrying out its duties and functions, particularly to boost efforts of the Company to conduct its business

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yang meliputi transparansi, kemandirian, akuntabilitas, dan pertanggungjawaban serta kewajaran sesuai dengan prinsip korporasi yang sehat dan taat terhadap peraturan perundangan

practices in accordance with Good Corporate Governance (GCG) principle, including transparency, independence, accountability & responsibility, and fairness in accordance with the principles of a healthy corporation and in compliance with the laws and regulations

TUJUAN PEMBENTUKAN KOMITE AUDIT

Komite Audit adalah suatu komite independen yang dibentuk oleh Dewan Komisaris dan bertanggung jawab kepada Dewan komisaris.

Fungsi utama Komite Audit adalah untuk membantu Dewan Komisaris dalam menjalankan tanggung jawab pengawasan terhadap proses laporan keuangan, sistem pengendalian internal, proses audit, dan proses Perseroan untuk memonitor kepatuhan terhadap undang – undang dan peraturan, dan kode etik.

Komite Audit bertindak secara independen dalam melaksanakan tugas dan tanggung jawabnya.

KEWENANGAN

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

OBJECTIVE OF AUDIT COMMITTEE FORMATION

Audit Committee is an independent committee established by the Board of Commissioners (BOC) and is responsible to the BOC.

Its primary function is to assist BOC in fulfilling its oversight responsibilities for the financial reporting process, system of internal control, audit process, and the Company's process for monitoring compliance with laws and regulations and code of conduct.

Audit Committee independently performs its duties and responsibilities.

AUTHORITY

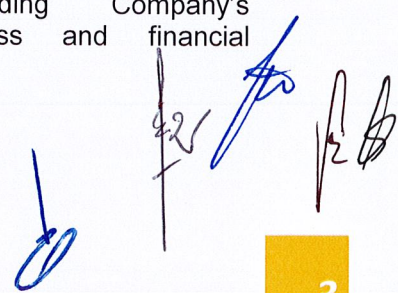
- (1) To access company's records, data, and information about in employees' , funds, assets and other Company's resources related to its duties.
- (2) Directly communicate with employees, including Board of Directors (BOD) and parties that carry out the function of internal audit, risk management, and external auditors related to duties and responsibilities of the Audit Committee.
- (3) To engage an independent party outside the members of Audit Committee which is required to support its duties (if necessary).
- (4) Other authorities given by the BOC.

TUGAS DAN TANGGUNG JAWAB KOMITE AUDIT

- (1) Laporan atau Informasi Keuangan**
Melakukan penelaahan atas informasi keuangan Perseroan yang akan dikeluarkan Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi keuangan, dan laporan lainnya terkait dengan informasi keuangan Perseroan.
- (2) Peraturan Perundangan - undangan**
Melakukan penelaahan atas ketaatan Perseroan terhadap undang-undang dan peraturan yang berhubungan dengan kegiatan Perseroan
- (3) Audit Internal**
Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh manajemen/Direksi atas temuan auditor internal.
- (4) Audit Eksternal**
 - a. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan auditor eksternal atas jasa yang diberikannya.
 - b. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan auditor eksternal yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa.
- (5) Manajemen Risiko dan Pengendalian Internal**
Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko dan pengendalian internal yang dilakukan oleh manajemen/Direksi.
- (6) Pengaduan**
Menelaah pengaduan yang diterima Perseroan berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.

DUTIES AND RESPONSIBILITIES OF THE AUDIT COMMITTEE

- (1) Financial Statements or Information**
Review Company's financial information that will be released to public and/or authorities, such as financial statements, financial projection, and other reports related to Company's financial information.
- (2) Laws and Regulations**
Review Company's compliance with the laws and regulations related to the Company's activities.
- (3) Internal Audit**
Review the audit implementation of internal auditors and oversee management's/Director's follow-up towards Internal Audit findings.
- (4) External Audit**
 - a. Provide independent opinion in the event there are disputes between management and external auditor related with its services.
 - b. Provide recommendations to BOC on the appointment of external auditor based on its independence, scope of work, and fee.
- (5) Risk Management and Internal Control**
Oversee the risk management and internal control activities implemented by the management/Directors.
- (6) Complaints**
Oversee complaints received by the Company regarding Company's accounting process and financial statements.



(7) Benturan Kepentingan

Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan.

(8) Kerahasiaan

Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

(7) Conflict of Interest

Oversee and advise BOC on any potential conflict of interests relating to the Company.

(8) Confidentiality

Maintain the confidentiality of all documents, data, and information of the Company.

KOMPOSISI DAN STRUKTUR KOMITE AUDIT

(1) Komite Audit paling kurang terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan Pihak dari luar Perseroan.

(2) Komite Audit diketuai oleh Komisaris Independen.

(3) Komisaris Independen wajib memenuhi persyaratan sebagai berikut:

a. 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.

b. tidak mempunyai saham baik langsung maupun tidak langsung pada Perseroan tersebut.

c. tidak mempunyai hubungan Afiliasi dengan Perseroan, anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.

d. tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

COMPOSITION AND STRUCTURE OF THE AUDIT COMMITTEE

(1) Audit Committee shall consist of at least 3 (three) members, comprising of independent commissioner and other members from outside the Company.

(2) The Chairman of Audit Committee will be an Independent Commissioner.

(3) Independent Commissioner shall fulfill the following requirements:

a. is not a person who has performed or has had roles and responsibilities to plan, lead, control, or oversee the Company's activities for the past 6 (six) months.

b. does not directly or indirectly possess the Company's shares.

c. does not have any affiliation with the Company, BOC, BOD, or main shareholders of the Company.

d. does not have direct or indirect business relationship related with the Company's business.

PERSYARATAN MENJADI ANGGOTA KOMITE AUDIT

(1) Wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya,

REQUIREMENTS FOR AUDIT COMMITTEE'S MEMBER

(1) Must have high integrity, capability, knowledge, and experience in accordance with the scope of work, as

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| serta mampu berkomunikasi dengan baik. | well as the ability to communicate effectively. |
| (2) Wajib memahami laporan keuangan, bisnis Perseroan 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. | (2) Must understand the financial statements, Company's business, especially related with the Company's services or business activities, audit processes, risk management, and prevailing laws and regulations in capital market and other related laws and regulations. |
| (3) Wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan : | (3) Must comply with the Company's code of ethics for the Audit Committee : |
| i. melaksanakan setiap tugas dan tanggung jawab secara jujur, obyektif serta independen. | i. carry out every task and responsibility with honesty, objectivity, and independency. |
| ii. menjunjung tinggi integritas, profesionalisme dan standar profesi dalam melaksanakan tugas Komite Audit serta menghindari hal-hal yang bertentangan dengan hukum dan norma yang berlaku, termasuk menghindari kegiatan yang bertentangan dengan kepentingan dan tujuan perseroan. | ii. uphold integrity, professionalism and professional standards in carrying out the duties of the Audit Committee, and avoid things that are against the applicable laws and norms, that includes avoiding activities that are contrary to the interests and objectives of the company. |
| iii. tidak menerima imbalan atau hadiah apapun di luar dari yang telah ditetapkan. | iii. do not receive any rewards or gifts other than those that have been determined. |
| iv. menjaga kerahasiaan data dan informasi Perseroan, kecuali hal tersebut dibenarkan menurut perundang-undangan yang berlaku | iv. maintain the confidentiality of Company's data and information, unless it becomes mandatory to disclose due to prevailing rules & regulations |
| v. memberikan pendapat yang disertai dengan data-data penunjang | v. provide an opinion which accompanied by supporting data |
| (4) Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan. | (4) Ready to continuously improve competence through education and training. |
| (5) Wajib memiliki paling kurang satu anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan. | (5) Must have at least 1 (one) member with educational background and expertise in accounting and/or finance |
| (6) Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang memberi jasa <i>assurance</i> , jasa <i>non-assurance</i> , jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam waktu 6 (enam) bulan terakhir. | (6) Are not insiders of Public Accountant Office, Law Firm, Public Appraisal Firm, or other parties who have provided assurance, non-assurance services, appraisal service, and/or other consultancy services to Company for the past 6 (six) months. |

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| <p>(7) Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan, atau mengawasi kegiatan Perseroan dalam waktu 6 (enam) bulan terakhir kecuali Komisaris Independen.</p> | <p>(7) Are not the individuals who have had the authority and responsibility to plan, lead, control or look after the activities of the Company for the past 6 (six) months, with the exception of Independent Commissioner.</p> |
| <p>(8) Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan.</p> | <p>(8) Do not have any direct or indirect shares of the Company.</p> |
| <p>(9) Dalam hal anggota Komite Audit memperoleh saham Perseroan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan setelah diperolehnya saham tersebut.</p> | <p>(9) In case where Audit Committee members have directly or indirectly received Company's shares as a result of a legal event, they must transfer the shares to other person no later than 6 (six) months after obtaining those shares.</p> |
| <p>(10) Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.</p> | <p>(10) Do not have any affiliation with the members of BOC and BOD, or the Company's main shareholders.</p> |
| <p>(11) Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.</p> | <p>(11) Do not have any direct or indirect business relationship related with the Company's operations.</p> |

PELAKSANAAN KERJA

(1) Rapat

- a. Komite Audit mengadakan rapat secara berkala paling kurang satu kali dalam 3 (tiga) bulan.
- b. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh lebih dari 1/2 (satu per dua) jumlah anggota.
- c. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat.
- d. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat, yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris.

WORK PROCEDURES

(1) Meetings

- a. Audit Committee shall hold regular meetings at least once in 3 (three) months.
- b. Audit Committee meetings could only be held if attended by more than ½ (half) of total members.
- c. The Audit Committee decisions will be made based on deliberations and consensus.

The proceedings of every Audit Committee meeting will be recorded in its minutes of meeting, along with any dissenting opinions, signed by all Audit Committee members attending the meeting and conveyed to BOC.

(2) Pelaporan

- a. Komite Audit wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan.
- b. Komite Audit wajib membuat laporan tahunan pelaksanaan kegiatan Komite Audit yang diungkapkan dalam Laporan Tahunan Perseroan.
- c. Perseroan wajib menyampaikan kepada OJK informasi mengenai pengangkatan dan pemberhentian Komite Audit dalam jangka waktu paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian.
- d. Informasi mengenai pengangkatan dan pemberhentian sebagaimana dimaksud dalam huruf c wajib dimuat dalam laman (*website*) bursa dan/atau laman (*website*) Perseroan.

(2) Reporting

- a. Audit Committee must submit reports to the BOC for each given assignment.
- b. Audit Committee must submit annual report regarding implementation of Audit Committee Activities released in Company's annual report.
- c. Company must submit to FSA the information related with appointment and dismissal of Audit Committee no longer than 2 (two) working days after the appointment or dismissal.
- d. Information regarding the appointment and dismissal stated in point c must be disclosed in the IDX website and/or in the Company's website.

PROSEDUR PENGADUAN

Jika terdapat pengaduan atau pelaporan yang diterima oleh Komite Audit sehubungan dugaan pelanggaran terkait pelaporan keuangan, maka Komite Audit berkewajiban untuk melakukan penelaahan atas laporan tersebut dan meneruskannya kepada pihak-pihak terkait di dalam Perseroan serta memantau tindak lanjutnya.

Komite Audit dapat meminta dilakukan audit investigasi atas pengaduan dan pelaporan yang dimaksud, dengan bekerja sama dengan Auditor Internal dan/ atau Manajemen dan/ atau konsultan/ tenaga ahli independent yang berasal dari luar Perseroan.

COMPLAINTS PROCEDURE

Should there is any complaint or report received by Audit Committee regarding alleged violations in relation to financial reporting, the Audit Committee is obliged to review such complaint and or report and forward it to related parties within the Company, as well as to monitor the follow-up action.

The Audit Committee may request investigation audit to be conducted on the respective complaints and reports, in collaboration with the Internal Auditor and / or Management and / or independent consultants / experts from outside the Company.

MASA TUGAS

Masa tugas anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar dan dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya, dengan tidak mengurangi hak Dewan Komisaris untuk memberhentikan sewaktu-waktu (bila dipandang perlu).

TERMS OF SERVICE

Term of Service of an Audit Committee member shall not be longer than the term of service of the Board of Commissioner as stipulated in Article of Association. The audit committee member can only be re-appointed for 1 (one) more term, while retaining the right of Board of Commissioners to dismiss

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the member at any time (if deemed necessary).

LAIN-LAIN

Piagam Komite Audit akan ditinjau ulang secara berkala, paling kurang 1 (satu) tahun sekali, untuk disesuaikan dengan peraturan yang berlaku maupun perubahan dalam penugasan dari Dewan Komisaris.

OTHERS

Audit Committee Charter will be reviewed periodically, at least annually, to comply with the current regulations as well as changes in assignment from the Board of Commissioners.

Disetujui oleh / Approved by:

30 Juli/July 2021

**Dewan Komisaris
The Board of Commissioners
PT FKS MULTI AGRO TBK**

Farhan Rio Gunawan
Presiden Komisaris
President Commissioner

Hidayatullah Suralaga
Komisaris Independen/Ketua Komite Audit
Independent Commissioner/
Chairman of the Audit Committee

Faiz Achmad
Komisaris Independen
Independent Commissioner

Horst Siegfried Guenther
Komisaris
Commissioner

Kusnarto
Komisaris
Commissioner