



SURAT KEPUTUSAN DEWAN KOMISARIS PT TRANSCOAL PACIFIC Tbk No: 223/LGC/LTR/TCP-PKA/VI/23	DECREE OF THE BOARD OF COMMISSIONERS OF PT TRANSCOAL PACIFIC Tbk No: 223/LGC/LTR/TCP-PKA/VI/23
Tentang PIAGAM KOMITE AUDIT	Concerning the AUDIT COMMITTEE CHARTER
Menimbang:	Considering:
1. Bahwa, dalam rangka meningkatkan pelaksanaan pengawasan oleh Dewan Komisaris terhadap pengelolaan perusahaan oleh Direksi perlu didukung dengan penerapan prinsip tata kelola perusahaan yang baik pada PT Transcoal Pacific Tbk;	1. In order to improve implementation of the supervision by the Board of Commissioners to management of the Company by the Board of Directors, it need to be supported by the implementation of the principles of good corporate governance in PT Transcoal Pacific Tbk;
2. Bahwa, penerapan prinsip tata kelola perusahaan yang baik akan dapat terlaksana, apabila pengaturan terkait pembentukan dan Pedoman Pelaksana Kerja Komite Audit pada Perseroan dibuat secara jelas dan pasti;	2. Whereas, the implementation of the principles of good corporate governance will be applicable if the regulations relating to the establishment and the implementation Guidelines of the Audit Committee in the Company are made clearly and definitively;
3. Bahwa, berdasarkan pertimbangan sebagaimana dimaksud pada butir 1, dan 2 di atas, maka dipandang perlu untuk menetapkan Surat Keputusan Dewan Komisaris PT Transcoal Pacific Tbk tentang Piagam Komite Audit.	3. Whereas, based on the consideration referred in point 1, and 2 as the above, it is deemed necessary to establish a Decree of the Board of Commissioners of PT Transcoal Pacific concerning the Audit Committee Charter.
Mengingat:	In view of:
1. Peraturan Otoritas Jasa Keuangan Nomor 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksana Kerja Komite Audit.	1. Regulation of the Financial Services Authority Number 55/POJK.04/2015 dated December 23, 2015 concerning the Establishment and Guidelines of Work of the Audit Committee.
2. Surat Keputusan Dewan Komisaris PT Transcoal Pacific Tbk Nomor: 222/LGC-LTR/TCP-OJK/VI/2023 tanggal 27 Juni 2023 tentang Pengangkatan Komite Audit.	2. Decree of the Board of Commissioners of PT Transcoal Pacific Tbk Number 222/LGC/TCP-OJK/VI/2023 dated June 27, 2023 concerning the Appointment of Audit Committee.
MEMUTUSKAN:	DECIDE:
Menetapkan:	Enact:



SURAT KEPUTUSAN DEWAN KOMISARIS PT TRANSCOAL PACIFIC TBK TENTANG PIAGAM KOMITE AUDIT.	DECREE OF THE BOARD OF COMMISSIONERS OF PT TRANSCOAL PACIFIC TBK CONCERNING THE AUDIT COMMITTEE CHARTER.
Pasal 1 Definisi	Article 1 Definition
Dalam Surat Keputusan Dewan Komisaris PT Transcoal Pacific Tbk (" Perseroan ") ini yang dimaksud dengan:	<i>The use of terms for the purpose of the Decree of the Board of Commissioners of PT Transcoal Pacific Tbk (the "Company"):</i>
1. Komite Audit adalah komite yang dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris dalam membantu melaksanakan tugas dan fungsi Dewan Komisaris.	1. <i>Audit Committee is a committee established and responsible to the Board of Commissioners in assisting the Board of Commissioners to carry out their functions and duties.</i>
2. Komisaris Independen adalah anggota Dewan Komisaris yang berasal dari luar Perseroan dan memenuhi persyaratan sebagaimana dimaksud dalam Peraturan Otoritas Jasa Keuangan.	2. <i>Independent Commissioner is a member of the Board of Commissioner from the external of the Company which fulfill the requirements referred in the Financial Services Authority Regulations (POJK).</i>
Pasal 2 Tujuan Penyusunan Piagam Komite Audit	Article 2 Purposes of the Preparation of the Audit Committee Charter
Piagam Komite Audit disusun berdasarkan Pasal 12 Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksana Kerja Komite Audit dengan tujuan:	<i>Audit Committee Charter compiled based on the Article 12 of the Financial Services Authority Regulation Number 55/POJK.04/2015 dated December 23, 2015 concerning the Establishment and Guidelines of Work of the Audit Committee with the purpose of:</i>
1. Komite Audit memiliki pedoman dalam menetapkan dan mengangkat anggota, lengkap dengan persyaratan keanggotaan, tugas dan tanggung jawab serta hak dan kewajiban.	1. <i>The Audit Committee has guidelines in stipulating and appointing members, along with the membership requirements, duties and responsibilities as well as rights and obligations.</i>
2. Komite Audit memiliki mekanisme kerja, penyelenggaraan rapat dan sistem pelaporan kegiatannya.	2. <i>The Audit Committee has a working mechanism, meeting policy, and reporting systems for its activities.</i>
3. Komite Audit memiliki panduan dalam menentukan tata cara penggantian anggota dan masa jabatan anggotanya.	3. <i>Audit Committee has guidelines in determining the procedures for replacing members and their member(s) terms of office.</i>



Pasal 3 Keanggotaan, Persyaratan Keanggotaan, Tugas dan Tanggung Jawab serta Hak dan Kewajiban Komite Audit	Article 3 Membership, Membership Requirements, Duties and Responsibilities and Right Obligations of the Audit Committee
1. Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris.	1. <i>Members of the Audit Committee are appointed and terminated by the Board of Commissioners.</i>
2. Komite Audit paling sedikit terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen dan pihak dari luar Perseroan.	2. <i>The Audit Committee consist of at least 3 (three) members which include Independent Commissioner and other members from the external of the Company.</i>
3. Komite Audit diketuai oleh Komisaris Independen	3. <i>The Audit Committee is chaired by Independent Commissioner.</i>
4. Persyaratan Keanggotaan Komite Audit:	4. <i>Membership requirements of the Audit Committee:</i>
a. Wajib memiliki integritas yang tinggi, kemampuan, pengetahuan, pengalaman sesuai dengan bidang pekerjaannya, serta mampu berkomunikasi dengan baik; b. 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; c. Wajib mematuhi kode etik Komite Audit yang ditetapkan oleh Perseroan; d. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan; e. Wajib memiliki paling sedikit 1 (satu) anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan keuangan; f. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan	a. <i>Required to hold a high integrity, abilities, knowledge, experiences in accordance with their field of work, and are able to communicate well;</i> b. <i>Required to understand Financial Statements, the Company(s) business especially those related to the Company(s) services and business activities, audit process, risk management, and laws and regulations in the Capital Market sector along with other relevant regulations;</i> c. <i>Required to comply with the code of ethics of the Audit Committee that are stipulated by the Company;</i> d. <i>Willing to improve their competence continuously with education and training;</i> e. <i>Required to have at least 1 (one) member of the Board of Commissioners with educational background and expertise in accounting and finance;</i> f. <i>Are not bound to Public Accountant Office, Legal Consultant Office, Public Appraisal</i>



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;	<i>Service Office, or any other party that provide insurance services, non-insurance services, appraisal services and/or other consulting services to the Company for that past 6 (six) months;</i>
g. 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; h. Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan; i. 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; j. Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan; k. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.	<i>g. Are not bound to work or has the authority and responsibilities to plan, lead, control, or supervise the Company(s) activities within the past 6 (six) months, except for an Independent Commissioner;</i> <i>h. Do not have direct or indirect shares in the Company;</i> <i>i. In the event where member of the Audit Committee obtains either the Company(s) direct or indirect shares due to a corporate action, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisitions of the shares;</i> <i>j. Not affiliated with members of the Board of Commissioners, members of the Board of Directors, or the Company(s) Major Shareholders;</i> <i>k. Are not bound to any business activities either directly or indirectly related to the Company(s) business activities.</i>
5. Tugas dan Tanggung Jawab Komite Audit:	<i>5. Duties and Responsibilities of the Audit Committee:</i>
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;	<i>a. Reviewing financial information that will be released to the public by the Company and/or authorities including Financial Reports, projections and other reports related to the Company(s) financial information;</i>



b. Melakukan penelaahan atas ketaatan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan; 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 yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa; e. Melakukan penelaahan atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal; f. Melakukan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi, jika Perseroan tidak memiliki fungsi pemantau risiko di bawah Dewan Komisaris; g. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan; h. Menelaah dan memberikan saran kepada Dewan Komisaris terkait dengan adanya potensi benturan kepentingan Perseroan; i. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.	b. <i>Reviewing the Company(s) compliance with the laws and regulations relating to the Company(s) activities;</i> c. <i>Provide independent opinion in the event of dissenting opinions or disagreements between management and the Accountant for the services they provide;</i> d. <i>Provide recommendations to the Board of Commissioners regarding the appointment of an Accountant based on their independency, scope of assignment, and service fees;</i> e. <i>Reviewing the implementation of audits by internal auditors and supervising the follow-up actions by the Board of Directors regarding the findings by internal auditors;</i> f. <i>Reviewing the implementation of risk management policy activities carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners;</i> g. <i>Reviewing complaints related to the accounting process and financial reporting of the Company;</i> h. <i>Reviewing and providing advices to the Board of Commissioners regarding any potential conflict of interest of the Company;</i> i. <i>Maintain a strict confidentiality of the Company(s) documents, data, and information.</i>
6. Wewenang Komite Audit dalam melaksanakan tugas:	6. <i>The authority of the Audit Committee in carrying out tasks:</i>
a. Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya perusahaan yang diperlukan;	a. <i>To access the Company(s) documents, data, and information relating to employees, funds, assets, and the Company(s) resources needed;</i>



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); dan d. Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.	b. To communicate directly to employees, including the Board of Directors and party(s) running the internal audit functions, risk management, and Accountant relating to duties and responsibilities of the Audit Committee. c. To involve independent party outside the Audit Committee which might be needed to help carry out their duties; d. To perform any other authorities given by the Board of Commissioners.
Pasal 4 Penyelenggaraan Rapat	Article 4 Meeting Policy
1. Komite Audit mengadakan rapat secara berkala paling sedikit 1 (satu) kali dalam 3 (tiga) bulan. 2. Rapat Komite Audit dapat diselenggarakan apabila dihadiri oleh lebih dari 1/2 (satu per dua) jumlah anggota. 3. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat. 4. 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.	1. Audit Committee will hold a meeting on a minimum basis of at least once (1) every 3 (three) months. 2. Audit Committee meetings will be held if it is attended by more than 1/2 (half) of the members of the Audit Committee. 3. The decision made by the Audit Committee is based on deliberation and consensus. 4. The proceedings of every Audit Committee meeting will be recorded in Minutes of Meeting, including any dissenting opinions. The Minutes of Meeting will be signed by all members of the Audit Committee that attend the meeting and distributed to the Board of Commissioners.
Pasal 5 Pelaporan	Article 5 Reporting
1. Komite Audit wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan, 2. Komite Audit wajib membuat laporan tahunan pelaksanaan kegiatan Komite Audit yang diungkapkan dalam Laporan Tahunan	1. The Audit Committee is required to make a report to the Board of Commissioners for every duty given. 2. The Audit Committee is required to make annual report based on the activities of the Audit Committee that are disclosed in the Company(s) Annual Report.



Perseroan.	
Pasal 6 Penanganan Pengaduan / Pelaporan	Article 6 Handling Complaint / Report
1. Apabila Komite Audit menerima pengaduan atau pelaporan sehubungan dugaan pelanggaran terkait pelaporan keuangan Perseroan, maka Komite Audit akan melakukan penelaahan terhadap pengaduan tersebut. 2. Apabila dari hasil penelaahan dugaan pelanggaran semakin terbukti, maka Komite Audit akan memberikan saran dan rekomendasi kepada Dewan Komisaris cara memperbaiki pelanggaran tersebut dan hal-hal yang perlu dilakukan oleh Perseroan untuk mengeliminir risiko yang mungkin timbul bagi Perseroan.	1. If the Audit Committee receive any complaints or reports regarding any alleged violations related to the Company(s) financial reports, the Audit Committee shall review such complaint. 2. If the results of those alleged violations review are proven, the Audit Committee shall provide suggestions and recommendations to the Board of Commissioners regarding steps to correct those violations and the necessities needed to be done by the Company to eliminate the risk that might arise.
Pasal 7 Masa Tugas Komite Audit	Article 7 Term of Office of the Audit Committee
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.	The term of office of the Audit Committee members shall not be longer than the term of office of the Board of Commissioners as stipulated in the Code of Conduct and are able to be re-elected only for the next 1 (one) period.
Pasal 8 Penutup	Article 8 Closing
1. Piagam Komite Audit ini akan ditinjau kecukupannya secara berkala (satu tahun sekali) dan apabila diperlukan akan dilakukan perubahan maupun perbaikan dengan persetujuan Dewan Komisaris; 2. Hal-hal yang belum diatur dalam Piagam Komite ini akan diatur kemudian dengan persetujuan Dewan Komisaris.	1. The Audit Committee Charter will be reviewed periodically (once every year) and if necessary, changes or corrections will be made with the approval by the Board of Commissioners; 2. Matters that have not been regulated in this Audit Committee Charter will be adjusted later with the approval of the Board of Commissioners without prejudice to this Audit Committee Charter.
Ditetapkan di Jakarta pada tanggal 27 Juni 2023.	Stipulated in Jakarta on June 27, 2023.



TRANSCOALPACIFIC

Dewan Komisaris/*Board of Commissioner of*
PT Transcoal Pacific Tbk.



Achmad Sutjipto

Komisaris Utama dan Komisaris Independen/
President Commissioner and Independent
Commissioner

Aditya Paruliangui

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