AUDIT COMMITTEE CHARTER

(Does not apply to PT. APP Purinusa Ekapersada, only apply to subsidiaries and/or affiliates of PT. APP Purinusa Ekapersada that is a public company and/or bond issuer)

I. INTRODUCTION

The Audit Committee established to assist the Board of Commissioners in carrying out the duties and responsibilities of supervising the Company's business activities by the Board of Directors.

The establishment of the Audit Committee is an integral part of the Company's efforts to implement the principles of good corporate governance (GCG), namely transparency, accountability, responsibility, independence and fairness.

In carrying out its duties, the Audit Committee is required to have an Audit Committee Charter to serve as a reference and work guideline for the Audit Committee in carrying out its duties and authorities.

The Audit Committee Work Guidelines are prepared so that each member of the Audit Committee has a clear reference and framework in carrying out their duties and responsibilities. Thus, the Audit Committee can work independently, objectively, independently and transparently and can be accounted for in accordance with applicable regulations.

II. FORMATION AND MEMBERSHIP OF AUDIT COMMITTEE

1. Definition
In accordance with the Financial Services Authority Regulation No. 55/POJK.04/2015, what is meant by the Audit Committee is a committee formed by and responsible to the Board of Commissioners in assisting in carrying out the duties and functions of the Board of Commissioners.

2. Membership
The Audit Committee consists of at least 3 (three) members who come from Independent Commissioners and parties from outside the Company. The Audit Committee is chaired by an Independent Commissioner. The Independent Commissioner must meet the following requirements:
   a. is not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months;
b. does not own shares either directly or indirectly in the Company;
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 a business relationship either directly or indirectly related to the Company's business activities.

3. Formation and Appointment of Members
   a. The Audit Committee is formed by the Decree of the Board of Commissioners;
   b. Members of the Audit Committee are appointed and dismissed by the Board of Commissioners and reported during the General Meeting of Shareholders;
   c. The Chairman of the Audit Committee has the right to propose replacement of members of the Audit Committee if one of the members of the Audit Committee expires, resigns, or is dismissed.

4. Membership Requirements
   a. Have high integrity, ability, knowledge, experience in accordance with the field of work, and able to communicate well;
   b. Understand the financial statements, the Company's business especially those related to the services or business activities of the Company, the audit process, risk management, and the laws and regulations in the capital market sector as well as other relevant laws and regulations;
   c. Comply with the code of ethics of the Audit Committee established by the Company;
   d. Willing to improve competence continuously through education and training;
   e. Have at least one member with educational background and expertise in accounting and/or finance;
   f. Not a person in a Public Accounting Firm, Legal Consulting Firm, Public Appraisal Service Office or other party providing assurance services, non-assurance services, appraisal services and/or other consulting services to the Company within the last 6 (six) months;
   g. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of the Company within the last 6 (six) months, except for the Independent Commissioner;
   h. Does not directly or indirectly own shares in the Company;
   i. In the event that a member of the Audit Committee acquires the Company's shares either directly or indirectly as a result of a legal event, the shares must be transferred to another party within a maximum period of 6 (six) months after the acquisition of the shares;
j. Has no affiliation with members of the Board of Commissioners, members of the Board of Directors, or the Company's Major Shareholders; and
k. Has no business relationship either directly or indirectly related to the Company's business activities.

5. Term of Service
The term of service of members of the Audit Committee may not be longer than the term of service of the Board of Commissioners as stipulated in the Articles of Association and may be re-elected only for one subsequent period.

6. Working Relationship
a. Audit Committee has a direct working relationship with the Board of Commissioners, including being responsible to the Board of Commissioners;
b. Audit Committee has an indirect working relationship with the internal auditors.

7. Audit Committee Meeting
a. The Audit Committee holds regular meetings at least once in 3 (three) months;
b. Audit Committee meetings can only be held if attended by more than 1/2 (half) of the total members;
c. The decisions of the Audit Committee meetings are taken based on deliberation for consensus;
d. Each meeting of the Audit Committee is recorded in the minutes of the meeting, including if there are dissenting opinions, which are signed by all members of the Audit Committee present and submitted to the Board of Commissioners.

8. Authorities
In carrying out its duties, the Audit Committee has the following authorities:

a. Access necessary documents, data, and information about employees, funds, assets, and Company resources;
b. Communicate directly with employees, including the Board of Directors and those who carry out the functions of internal audit, risk management, and accountants regarding the duties and responsibilities of the Audit Committee;
c. Involve independent parties other than members of the Audit Committee as needed to assist in carrying out their duties (if needed); and
d. Perform other authorities given by the Board of Commissioners.
9. Responsibilities of Audit Committee

In carrying out its functions, the Audit Committee has the following duties and responsibilities:

a. Review the financial information to be issued by the Company to the public and/or authorities, including financial reports, projections, and other reports related to the Company's financial information;
b. Review compliance with laws and regulations relating to the Company's activities;
c. Provide an independent opinion in the event of a difference of opinion between the management and the Accountant on the services provided;
d. Provide recommendations to the Board of Commissioners regarding the appointment of an Accountant based on independence, scope of assignment, and fees;
e. Evaluate the implementation of audit services on annual historical financial information by the Accountant;
f. Review the implementation of the audit by the internal auditors and supervising the implementation of follow-up actions by the Board of Directors on the findings of the internal auditors;
g. Review risk management implementation activities carried out by the Board of Directors, if the Company does not have a risk monitoring function under the Board of Commissioners;
h. Review complaints related to the Company's accounting and financial reporting processes;
i. Review and provide advice to the Board of Commissioners regarding potential conflicts of interest; and
j. Maintain the confidentiality of the Company's documents, data and information.

10. Reporting

a. The Audit Committee must prepare a report for the Board of Commissioners on each assignment given.
b. The Audit Committee must prepare an annual report on the implementation of the activities of the Audit Committee which is disclosed in the Company's Annual Report.
c. The Company is required to submit to the Financial Services Authority information regarding the appointment and dismissal of the Audit Committee within a maximum period of 2 (two) working days after the appointment or dismissal.
d. Information regarding the appointment and dismissal as referred to in letter (c) must be posted on the stock exchange website and/or the Company's website.

III. CLOSING

1. This Audit Committee Work Guideline will periodically be evaluated to be adjusted to the development of applicable regulations.

2. Performance evaluation of the Audit Committee, both individually and collectively, is carried out annually by self-assessment and the results are submitted to the Board of Commissioners together with the Annual Report on the Implementation of the Audit Committee's Activities.