PIAGAM UNIT AUDIT INTERNAL	INTERNAL AUDIT UNIT CHARTER
Dasar Hukum • Undang-undang Nomor 40 Tahun 2007 Tentang Perseroan Terbatas; • Undang-undang Nomor 8 Tahun 1995 Tentang Pasar Modal; • Peraturan Otoritas Jasa Keuangan (OJK) No.56/POJK.04/2015 Tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal; • Anggaran Dasar Perseroan.	**Legal Basis** • Law Number 40 Year 2007 Concerning Limited Liability Company; • Law Number 8 Year 1995 Concerning Capital Market; • Regulation of Financial Services Authority (FSA) No.56/POJK.04/2015 Concerning the Establishment and Guidelines for the Formulation of the Internal Audit Unit Charter; • The Company's Articles of Association.
Dasar Pembentukan • Surat Keputusan Direksi Perseroan No. 034/TAP/S-CEO-HO/XII/20 tanggal 11 Desember 2020 Tentang Pembentukan Unit Audit Internal PT Triputra Agro Persada Tbk; • Surat Keputusan Dewan Direksi Perseroan No. 035/TAP/S-CEO-HO/XII/20 tanggal 11 Desember 2020 Tentang Piagam Unit Audit Internal Perseroan.	**Basis for Establishment** • Decree of the Company's Directors No. 034/TAP/S-CEO-HO/XII/20 dated December 11, 2020 Concerning the Establishment of the Internal Audit Unit of PT Triputra Agro Persada Tbk; • Decree of the Company's Directors No. 035/TAP/S-CEO-HO/XII/20 dated December 11, 2020 Concerning the Company's Internal Audit Unit Charter.
Unit Audit Internal 1. Unit Audit Internal dipimpin oleh seorang Kepala Unit Audit Internal yang akan ditunjuk oleh Direksi melalui suatu Surat Keputusan Direksi. 2. Unit Audit Internal bertindak secara independen dalam melaksanakan tugas dan tanggung jawabnya.	**Internal Audit Unit** 1. The Internal Audit Unit shall be led by a Head of the Internal Audit Unit to be appointed by the Directors based on a Decision Letter of the Directors. 2. The Internal Audit Unit shall act independently in performing its duties and responsibilities.

Struktur dan Kedudukan	Structure and Position
1. Unit Audit Internal dipimpin oleh Kepala Unit Audit Internal yang dalam tugas bertanggung jawab langsung kepada Presiden Direktur;	1. The Internal Audit Unit shall be led by a Head of the Internal Audit Unit who shall be responsible directly to the President Director in the performance of his/her duties;
2. Kepala Unit Audit Internal diangkat dan diberhentikan oleh Presiden Direktur atas persetujuan Dewan Komisaris; dan	2. The Head of the Internal Audit Unit shall be appointed and dismissed by the President Director upon the approval of the Board of Commissioners; and
3. Presiden Direktur dapat memberhentikan Kepala Unit Audit Internal setelah mendapat persetujuan Dewan Komisaris, jika Kepala Unit Audit Internal internal tidak memenuhi persyaratan sebagai auditor di Unit Audit Internal sebagaimana diatur dalam POJK 56/2015 dan atau gagal atau tidak cakap menjalankan tugas.	3. The President Director can dismiss the Head of Internal Audit Unit after having obtained the approval of the Board of Commissioners, if the Head of the Internal Audit Unit does not meet the requirements as auditor at the Internal Audit Unit as set forth in *POJK* 56/2015 and or he/she fails perform their duties.
Tugas dan Tanggung Jawab	**Duties and Responsibilities**
Unit Audit Internal adalah unit internal yang bersifat independen dan mempunyai tugas dan tanggung jawab sebagai berikut:	The Internal Audit Unit is an independent internal unit and it has the following functions and responsibilities:
1. Menyusun dan melaksanakan rencana Audit Internal tahunan:	1. Prepare and implement the annual Internal Audit plan:
2. Menguji dan mengevaluasi pelaksanaan pengendalian interen dan sistem manajemen sesuai dengan kebijakan Perseroan;	2. Verify and evaluate the implementation of the internal control and management system in compliance with the Company's policy;
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi dan kegiatan lainnya;	3. Examine and assess efficiency and effectiveness in the field of finance, accounting, operational, human capital, marketing, information technology and other activities;
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen;	4. Provide advice for improvement and objective information on activities examined at all levels of management;
5. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada	5. Prepare audit result report and submit such report to the President Director and the

Presiden Direktur dan Dewan Komisaris;

6. Memantau, menganalisa dan melaporkan pelaksanaan tindak lanjut yang telah disarankan;
7. Bekerja sama dengan Komite Audit;
8. Menyusun program untuk mengevaluasi mutu kegiatan Unit Audit Internal yang dilakukannya; dan
9. Melakukan pemeriksaan khusus apabila diperlukan.

Persyaratan dan Kode Etik Seorang Auditor Internal

1. Kepala Unit Audit Internal beserta seluruh auditor internal dilarang untuk:
   a. Rangkap jabatan dengan pelaksanaan kegiatan operasional Perseroan atau anak perusahaan Perseroan;
   b. Berinisiatif atau menyetujui transaksi-transaksi diluar Unit Audit Internal; dan
   c. Melakukan aktivitas yang bertentangan dengan kepentingan Perseroan (*conflict of interest)* atau yang mengakibatkan tidak dapat melakukan tugas secara objektif.
2. Persyaratan Auditor Internal yang duduk di dalam Unit Audit Internal:
   a. Memiliki integritas dan perilaku yang profesional, independen, jujur dan objektif dalam pelaksanaan tugasnya;
   b. Memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya;
   c. Memiliki pengetahuan tentang peraturan perundang-undangan di bidang pasar modal dan peraturan

Board of Commissioners;

6. Monitor, analyze and report on the implementation of recommended follow up action;
7. Cooperate with the Audit Committee;
8. Prepare program for the evaluation of the quality of Internal Audit Unit activities implemented by it; and
9. Conduct special examination if required.

Requirements and Code of Ethics for An Internal Auditor

1. The Head of the Internal Audit Unit and all internal auditors shall be prohibited form the following:
   a. Hold concurrent position in the implementation of the Company's or a Company affiliate's operational activities;
   b. Take initiative to approve transactions outside the Internal Audit Unit; and
   c. Engage in activities which are contradictory to the Company's interests (conflict of interest) or bring the consequence of not being able to implement their duties objectively.
2. Requirements for Internal Auditors who sit in the Internal Audit Unit:
   a. Possess integrity and professional, independent, honest and objective conduct in the implementation of their duties;
   b. Possess knowledge and experience related to audit techniques and other relevant disciplines related to their scope of duties;
   c. Possess knowledge about laws and regulations in the capital market and other relevant laws and regulations;

perundang-undangan terkait lainnya;	
d. Memiliki kecakapan utuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif;	d. Possess skills for effective interaction and communication both verbally as well as in writing;
e. Wajib mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal;	e. They shall be required to comply with professional standards issued by the Internal Audit association;
f. Wajib mematuhi kode etik Audit Internal;	f. They shall require to comply with the Internal Audit code of ethics;
g. Wajib menjaga kerahasiaan informasi dan/atau data Perseroan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal Perseroan kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan/putusan pengadilan;	g. They shall be required to maintain confidentiality of the Company's information and/or data related to the implementation of the Company's Internal Audit tasks and responsibilities unless required by virtue of laws and regulations and a court stipulation/decision;
h. Memahami prinsi tata kelola perusahaan yang baik dan manajemen risiko; dan	h. Have knowledge in good corporate governance and risk management principles; and
i. Bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus menerus.	i. They must be prepared to continuously enhance their knowledge, expertise and professional skills.
Wewenang	**Authorities**
1. Mengakses seluruh informasi yang relevan tentang Perseroan terkait dengan tugas dan fungsinya;	1. Access all relevant information of the Company related to their duties and functions;
2. Melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan/atau Komite Audit serta anggota dari Direksi, Dewan Komisaris, dan/atau Komite Audit;	2. Communicate directly with the Directors, the Board of Commissioners, and/or the Audit Committee as well as members of the Directors, Board of Commissioners, and/or the Audit Committee;
3. Mengadakan rapat secara berkala dan insidentil dengan Direksi, Dewan Komisaris, dan/atau Komite Audit; dan	3. Hold periodic and incidental meetings with the Directors, the Board of Commissioners, and/or the Audit Committee; and
4. Melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal.	4. Coordinate its activities with external auditor's activities.

Pertanggungjawaban 1. Kepala Unit Audit Internal dalam menjalankan tugasnya bertanggung jawab kepada Presiden Direktur; 2. Setiap auditor harus bertanggung jawab atas laporan hasil audit sesuai pelaksanaan tugas dan tanggung jawab serta kewenangannya; dan 3. Auditor yang duduk dalam Unit Audit Internal bertanggung jawab secara langsung kepada Kepala Unit Audit Internal.	**Accountability** 1. In implementing his/her duties, the Head of the Internal Audit Unit shall be directly responsible to the President Director; 2. Every auditor must be responsible for the audit result report in accordance with the implementation of their respective duties and responsibilities and authorities; and 3. Auditors appointed in the Internal Audit Unit shall be directly responsible to the Head of the Internal Audit Unit.
Piagam Unit Audit Internal berlaku efektif sejak tanggal ditetapkan.	The Internal Audit Unit Charter shall be effective as from the date on which it is stipulated.
Piagam Unit Audit Internal ini secara berkala akan dievaluasi untuk disesuaikan dengan perkembangan peraturan yang berlaku.	This Internal Audit Unit Charter shall be subject to periodic evaluation in order to be adjusted to developments in applicable regulations.