

Duties and Responsibilities of the Audit Committee

The Audit Committee worked collectively in carrying out its duties to assist the Board of Commissioners. The Audit Committee was independent both in carrying out its duties and in reporting, and was directly responsible to the Board of Commissioners. In carrying out its functions, the Audit Committee performed duties and responsibilities as follows:

1. Assisting the Board of Commissioners to ensure the effectiveness of the internal control system and the effectiveness of the implementation of internal and external auditors' duties.
2. Assessing the implementation of activities and the results of audits carried out by the Internal Supervision Unit and external auditors.
3. Providing recommendations regarding the improvement of the management control system and its implementation.
4. Identifying matters requiring the attention of the Board of Commissioners and other duties of the Board of Commissioners.
5. Reviewing financial information issued by the Bank to the public and/or authorities, including financial reports, projections and other reports related to the Company's financial information.
6. Reviewing compliance with laws and regulations related to Company activities.
7. Providing independent opinion in the event of disagreements between management and accountants for services rendered.
8. Providing recommendations to the Board of Commissioners regarding the appointment, re-appointment and dismissal of an Accountant based on independence, scope of assignment and fees.
9. Providing recommendations to the Board of Commissioners regarding the appointment and dismissal of the head of the Internal Audit Unit (SKAI).
10. Provide recommendations to the Board of Commissioners for the preparation of the annual audit plan, scope and budget of the Internal Audit Unit.
11. Reviewing the implementation of audits by internal auditors and supervising follow-up actions by the Board of Directors on internal auditors' findings.
12. Reviewing complaints related to the accounting and financial reporting processes of the Company.
13. Reviewing and providing advice to the Board of Commissioner regarding potential conflicts of interest in the Company.
14. Maintaining the confidentiality of the Company documents, data and information.
15. Performing other duties of the Board of Commissioners in accordance with the duties of the Audit Committee.

The Audit Committee's Authority

The Audit Committee was authorized by the Board of Commissioners to:

1. Accessing Bank documents, data and information regarding the Bank's employees, funds, assets, and required resources.
2. Communicating directly with employees including the Board of Directors and those who carry out the internal audit function, risk management and accountants regarding the duties and responsibilities of the Audit Committee.
3. Involving independent parties outside the members of the Audit Committee who are needed to assist in carrying out their duties (if needed).
4. Exercising other powers assigned by the Board of Commissioners.

Period Duty of Audit Committee

The term of service for members of the Audit Committee who were not members of the Board of Commissioners was no longer than 3 (three) years and could be extended once for 2 (two) years of service, without prejudice to the right of the Board of Commissioners to dismiss them at any time.

Audit Committee Charter

The Audit Committee had an Audit Committee Charter based on the Decree of the Board of Commissioners of Bank BTN No.01/DEKOM-BTN/ IX/2020 dated September 16, 2020. The Audit Committee Charter was the reference for the Audit Committee in carrying out its duties effectively. The Audit Committee Charter was created with the aim of being the basis and guidance for the Audit Committee in carrying out its duties, including monitoring and evaluating the implementation of the internal control system, assessing the implementation of audit results carried out by the Internal Supervisory Unit and external editors, reviewing financial information to be issued by the Company and reviewing compliance with regulations relating to the Company's activities.

The contents of the Audit Committee Charter were:

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| Part I | General Provisions, Purpose of Establishing the Audit Committee Charter |
| Part II | Tugas dan Tanggung Jawab serta Wewenang Komite Audit |
- Duties and Responsibilities and Authorities of the Audit Committee
 - Duties and Authorities of the Audit Committee
 - Responsibilities of the Audit Committee in Implementing the Internal Audit Function
 - Obligations of the Audit Committee
 - Access and Confidentiality of Information
 - Audit Committee Membership Requirements

- Audit Committee Working Procedures and Procedures
- Audit Committee Meetings
- Audit Committee Reporting
- Handling of Complaints or Reporting on Alleged Violations Related to Financial Statements
- Service Period
- Increasing the Professionalism of Audit Committee Members and the Use of Supporting Personnel
- Audit Committee Work Plan and Budget
- Committee members' income

Audit Committee's Structure, Membership And Expertise

The Audit Committee consists of at least 2 (two) members from the Board of Commissioners, 1 (one) Independent Commissioner as chairman and 1 (one) Commissioner as a member, and 2 (two) Independent Parties.

The chairman and members of the Audit Committee were appointed and dismissed by the Board of Commissioners. The Chairman of the Audit Committee was an independent Commissioner. Audit Committee members could come from members of the Board of Commissioners or from outside the Company.

The structure, membership and expertise of the Audit Committee could be seen in the table below.

Table of Audit Committee Structure, Membership and Expertise

Name	Position	Information	Expertise
Ahdi Jumhari Luddin	Chairman	Independent Commissioner	Banking, Risk Management Compliance
Andin Hadiyanto	Member	Commissioner	Finance and Macro Economics
Adi Prakoso	Member	Independent Party	Audit, Banking and Accounting
Peter Eko Budi Darwito	Member	Independent Party	Banking, Audit and Finance

Audit Committee Profile

The profile of the Audit Committee as of December 31, 2020 was as follows.



Ahdi Jumhari Luddin

Chairman of Audit Committee
Period I (March 16, 2020-March 15, 2023)



His profile can be seen in the Board of Commissioners Profile section



Andin Hadiyanto

Member of Audit Committee
Period I (July 10, 2020-July 9, 2023)



His profile can be seen in the Board of Commissioners Profile section