

DECREE OF THE BOARD OF DIRECTORS OF PT AMMAN MINERAL INTERNATIONAL TBK.**("COMPANY")****No.: 022/DIR-AWS/AMI/XII/2022****CONCERNING****COMPANY INTERNAL AUDIT CHARTER**

COMPANY BOARD OF DIRECTORS

- Considering :
- a. This Internal Audit Charter is the basis for implementing the functions of the Internal Audit Unit as well as affirming the commitment of the Company to the importance of the internal control function;
 - b. that accordingly a Company Internal Audit Unit Committee has been formed based on the Decree of the Board of Directors of the Company Number No. 021/DIR-AWS/AMI/XII/2022 dated 23 December 2022 concerning the Appointment of the Company's Internal Audit Unit;
 - c. that based on the provisions of the applicable laws and regulations, the Company is required to have an internal audit charter;
 - d. that therefore it is deemed necessary to establish the Company's Internal Audit Charter and stipulate it in a Decree of the Board of Directors.
- In view of :
- a. Law Number: 40 of 2007 concerning Limited Liability Companies;
 - b. Law Number: 8 of 1995 concerning Capital Market;
 - c. Financial Services Authority Regulation No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Unit Charter;

In regards of : Decree of the Board of Directors of the Company Number No. 021/DIR-AWS/AMI/XII/2022 dated 23 December 2022 concerning the Appointment of the Company's Internal Audit Unit.

HAS DECIDED

ESTABLISHMENT OF THE COMPANY'S INTERNAL AUDIT UNIT CHARTER

1. STRUCTURE, POSITION, AND ACCOUNTABILITY

The Internal Audit Unit consists of 1 (one) or more internal auditors. The Internal Audit Unit is led by a head of the Internal Audit Unit who is responsible administratively to the President Director and functionally to the Audit Committee. The Head of the Internal Audit Unit is appointed and dismissed by the Main Director with the approval of the Board of Commissioners.

2. DUTIES AND RESPONSIBILITIES

The Internal Audit Unit has at least the following duties and responsibilities:

- 2.1. prepare and implement the annual Internal Audit plan;
- 2.2. examine and evaluate the implementation of internal control and risk management systems in accordance with company policies;
- 2.3. carry out inspections and assessments of efficiency and effectiveness in finance, accounting, operations, human resources, marketing, information technology, and other activities;
- 2.4. provide suggestions for improvements and objective information about the activities examined at all levels of management;
- 2.5. write a report on the results of the audit and submit the report to the President Director and the Board of Commissioner;
- 2.6. monitor, analyze, and report on the implementation of follow-up improvements that have been suggested;
- 2.7. cooperate with the Audit Committee;
- 2.8. compile a program to evaluate the quality of the internal audit activities it performs; and
- 2.9. conducting special inspections if needed.

3. AUTHORITY

The Internal Audit Unit is authorized to:

- 3.1. access all relevant information about the company related to its duties and functions;
- 3.2. communicate directly with the Board of Directors, Board of Commissioners, and/or the Audit Committee and members of the Board of Directors, Board of Commissioners, and/or the Audit Committee;
- 3.3. hold regular and incidental meetings with the Board of Directors, Board of Commissioners, and/or the Audit Committee; and
- 3.4. coordinating its activities with the activities of the external auditors.

4. CODE OF CONDUCT

The Internal Audit Unit must adhere to and adhere to the Code of Ethics and Standards of Conduct, including but not limited to:

- 4.1. maintain the confidentiality of the Company's information and/or data related to the implementation of duties and responsibilities of the Internal Audit, unless required by laws and regulations or a court order or decision; and
- 4.2. always maintain its independence and objectivity by not holding concurrent positions or duties in the implementation of operational activities of the company or other affiliated institutions.

5. REQUIREMENTS OF INTERNAL AUDITOR

The Internal Audit Unit must meet the following requirements:

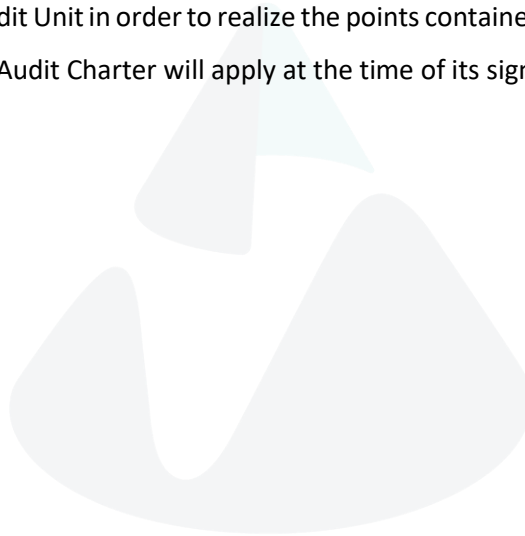
- 5.1. have integrity and behave professionally, independently, honestly, and objectively in carrying out their duties;
- 5.2. have knowledge and experience regarding audit techniques and other disciplines relevant to their field of work;
- 5.3. knowledgeable in laws and regulations in the field of Capital Markets and other related laws and regulations;
- 5.4. have the skills to interact and communicate both orally and in writing effectively;
- 5.5. comply with professional standards issued by the Internal Audit association;
- 5.6. comply with the Internal Audit code of ethics;
- 5.7. maintain the confidentiality of company information and/or data related to the implementation of duties and responsibilities of the Internal Audit unless required by laws and regulations or a court order or decision;

- 5.8. understand the principles of good corporate governance and risk management; and
- 5.9. willing to continuously improve their knowledge, expertise, and professionalism.

6. PROHIBITION OF DOUBLE ASSIGNMENT

Auditors and executors who sit in the Internal Audit Unit are prohibited from having concurrent duties and positions from carrying out operational activities in both the Company and its Subsidiaries.

Thus, the Board of Directors, based on the approval of the Company's Board of Commissioners, stipulates the Internal Audit Charter as a guide for the implementation of tasks by the Internal Audit Unit and orders all Heads of Audit and employees to cooperate with the Internal Audit Unit in order to realize the points contained in the Charter. This Internal Audit Charter will apply at the time of its signing.



Stipulated in Jakarta,
On 23 December 2022.

Enacted by:
The Company's Directors

Name : Alexander Ramlie
Position: President Director
Date:

Name : Arief Widyanan Sidarto
Position: Director
Date :

Name : Lal Naveen Chandra
Position: Director
Date :

Name : David Alexander Gibbs
Position: Director
Date:

Name : Irwin Ka Pui Wan
Position: Director
Date:

Approved by:

The Company's Board of Commissioners

Name : Agoes Projosasmito

Position: Chief Commissioner

Name : Markus Permadi

Position: Independent Commissioner

Name : M. Teguh Pamuji

Position: Commissioner

Date :

Name : Teguh Boentoro

Position: Independent Commissioner

Date :

