

**PIAGAM AUDIT INTERNAL 2021/ INTERNAL AUDIT CHARTER 2021****A. Struktur dan Kedudukan Unit Audit Internal**

- (1) Unit Audit Internal terdiri dari 1 (satu) orang auditor internal atau lebih.
- (2) Unit Audit Internal sebagaimana dimaksud pada ayat (1) dipimpin oleh seorang kepala Unit Audit Internal.
- (3) Dalam hal Unit Audit Internal terdiri dari 1 (satu) orang auditor internal, auditor internal dimaksud juga bertindak sebagai kepala Unit Audit Internal.

**B. Pengangkatan dan Pemberhentian Unit Audit Internal**

- (1) Kepala Unit Audit Internal diangkat dan diberhentikan oleh Presiden Direktur atas persetujuan Dewan Komisaris.
- (2) Kepala Unit Audit Internal bertanggung jawab kepada Presiden Direktur.
- (3) Dalam hal kepala Unit Audit Internal tidak memenuhi persyaratan sebagai auditor internal dalam Unit Audit Internal sebagaimana diatur dalam peraturan ini dan/atau gagal atau tidak cakap dalam menjalankan tugas, Direktur utama dapat memberhentikan kepala Unit Audit Internal dimaksud, setelah mendapat persetujuan Dewan Komisaris.
- (4) Auditor internal dalam Unit Audit Internal bertanggung jawab secara langsung kepada kepala Unit Audit Internal.
- (5) Setiap pengangkatan, penggantian, atau pemberhentian kepala Unit Audit Internal segera diberitahukan kepada Otoritas Jasa Keuangan.

**A. Structure and Position of the Internal Audit Unit**

- (1) *The Internal Audit Unit consists of 1 (one) person or more internal auditors.*
- (2) *The Internal Audit Unit as referred to in paragraph (1) is led by the Head of the Internal Audit Unit.*
- (3) *In the event that the Internal Audit Unit consists of 1 (one) internal auditor, the said internal auditor also acts as the Head of the Internal Audit Unit.*

**B. Appointment and Dismissal of the Internal Audit Unit**

- (1) *The Head of the Internal Audit Unit is appointed and dismissed by the President Director with the approval of the Board of Commissioners.*
- (2) *The Head of the Internal Audit Unit is responsible to the President Director.*
- (3) *In the event that the Head of the Internal Audit Unit does not meet the requirements as an Internal Auditor in the Internal Audit Unit as stipulated in this regulation and/or fails or is incompetent in carrying out his duties, the President Director may dismiss the Head of Internal Audit Unit, after obtaining approval from the Board of Commissioners.*
- (4) *Internal Auditor in the Internal Audit Unit is responsible directly to the Head of the Internal Audit Unit.*
- (5) *Every appointment, replacement, or dismissal of the Head of the Internal Audit Unit is immediately notified to the Financial Services Authority.*

## PT RIG TENDERS INDONESIA Tbk.

### C. Tugas dan Tanggung Jawab Unit Audit Internal

- (1) menyusun dan melaksanakan rencana Audit Internal tahunan;
- (2) menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan perusahaan;
- (3) melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya;
- (4) memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen;
- (5) membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Presiden Direktur dan Dewan Komisaris;
- (6) memantau, menganalisis dan melaporkan pelaksanaan tindak lanjut perbaikan yang telah disarankan;
- (7) bekerja sama dengan Komite Audit;
- (8) menyusun program untuk mengevaluasi mutu kegiatan audit internal yang dilakukannya; dan
- (9) melakukan pemeriksaan khusus apabila diperlukan.

### D. Wewenang Unit Audit Internal

- (1) mengakses seluruh informasi yang relevan tentang perusahaan terkait dengan tugas dan fungsinya;
- (2) melakukan komunikasi secara langsung dengan Direksi, Dewan Komisaris, dan/atau Komite Audit serta anggota dari Direksi, Dewan Komisaris, dan/atau Komite Audit;
- (3) mengadakan rapat secara berkala dan insidental dengan Direksi, Dewan Komisaris, dan/atau Komite Audit; dan
- (4) melakukan koordinasi kegiatannya dengan kegiatan auditor eksternal.

### C. Duties and Responsibilities of the Internal Audit Unit

- (1) *prepare and implement the annual Internal Audit plan;*
- (2) *testing and evaluating the implementation of internal control and risk management systems in accordance with company policies;*
- (3) *conduct inspections and assessments of efficiency and effectiveness of finance, accounting, operations, human resources, marketing, information technology, and other activities;*
- (4) *provide recommendations for improvements and information on the activities examined at all levels of management;*
- (5) *make the audit report and submit the report to the President Director and the Board of Commissioners;*
- (6) *monitor, analyze and report on implementation of the improvements that have been suggested;*
- (7) *cooperate with the Audit Committee;*
- (8) *develop a program to evaluate the quality of internal audit activities performed; and*
- (9) *conducted a special examination if necessary.*

### D. Authority of the Internal Audit Unit

- (1) *access all relevant information about the company related to its duties and functions;*
- (2) *to communicate directly with the Board of Directors, Board of Commissioners, and / or the Audit Committee and member of the Board of Directors, Board of Commissioners, and / or the Audit Committee;*
- (3) *holding regular and incidental meetings with the Board of Directors, the Board of Commissioners, and/or the Audit Committee; and*
- (4) *coordinate its activities with the activities of external auditors.*

## PT RIG TENDERS INDONESIA Tbk.

### E. Kode Etik Unit Audit Internal

Mengacu pada kode etik yang ditetapkan oleh asosiasi Audit Internal yang ada di Indonesia atau kode etik Audit Internal yang lazim berlaku secara internasional.

### F. Persyaratan Auditor Internal dalam Unit Audit Internal

- (1) memiliki integritas dan perilaku yang profesional, independen, jujur, dan objektif dalam pelaksanaan tugasnya;
- (2) memiliki pengetahuan dan pengalaman mengenai teknis audit dan disiplin ilmu lain yang relevan dengan bidang tugasnya;
- (3) memiliki pengetahuan tentang peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan terkait lainnya;
- (4) memiliki kecakapan untuk berinteraksi dan berkomunikasi baik lisan maupun tertulis secara efektif;
- (5) mematuhi standar profesi yang dikeluarkan oleh asosiasi Audit Internal;
- (6) mematuhi kode etik Audit Internal;
- (7) menjaga kerahasiaan informasi dan/atau data perusahaan terkait dengan pelaksanaan tugas dan tanggung jawab Audit Internal kecuali diwajibkan berdasarkan peraturan perundang-undangan atau penetapan atau putusan pengadilan;
- (8) memahami prinsip tata kelola perusahaan yang baik dan manajemen risiko;
- (9) bersedia meningkatkan pengetahuan, keahlian, dan kemampuan profesionalismenya secara terus-menerus; dan
- (10) tidak merangkap tugas dan jabatan auditor internal dan pelaksana dalam Unit Audit Internal dari pelaksanaan kegiatan operasional perusahaan baik di Emiten atau Perusahaan Publik maupun anak perusahaannya.

### E. Internal Audit Unit Code of Ethics

*Refers to the code of ethics established by the Internal Audit association in Indonesia or the Internal Audit code of ethics that is commonly applied internationally.*

### F. Requirements Internal Auditor in the Internal Audit Unit

- (1) have integrity and professional, independent, honest and objective behavior in carrying out their duties;*
- (2) have knowledge and experience regarding technical audit and other disciplines relevant to their field of work;*
- (3) have knowledge of the laws and regulations in the Capital Market sector and other related laws and regulations;*
- (4) have the skills to interact and communicate both verbally and in writing effectively;*
- (5) comply with professional standards issued by the Internal Audit association;*
- (6) comply with the Internal Audit code of ethics;*
- (7) maintain the confidentiality of company information and/or data related to the implementation of the duties and responsibilities of the Internal Audit unless required by laws and regulations or court decisions or decisions;*
- (8) understand the principles of good corporate governance and risk management;*
- (9) are willing to continuously improve their knowledge, skills, and professional abilities; and*
- (10) does not concurrently carry out the duties and positions of internal auditors and executives in the Internal Audit Unit from the implementation of the company's operational activities either in the Issuer or Public Company or its subsidiaries.*

# PT RIG TENDERS INDONESIA Tbk.

Jakarta, 6 Desember/December 2021

Ditetapkan oleh/Determined by :

**Direksi/Board of Directors**



Kartika Hadi

Presiden Direktur/President Director



Stefano Katianda  
Direktur/Director



Iriawan Hartana  
Direktur/Director

Disetujui oleh/Approved by :

**Dewan Komisaris/Board of Commissioners**



Hadi Sunarto

Presiden Komisaris/President Commissioner



Ratna Sari Suhartono

Komisaris/Commissioner



Mikrowa Kirana

Komisaris Independen/Independent Commissioner