

ATTACHMENT OF DECREE OF THE BOARD OF COMMISSIONERS**PT AMMAN MINERAL INTERNASIONAL (“COMPANY”)****No. 025/DIR-AWS/AMI/XII/2022****REGARDING****COMPANY AUDIT COMMITTEE CHARTER**

THE COMPANY’S BOARD OF COMMISSIONERS

- Considering:
- a. that with the complex duties and functions of the Board of Commissioners in carrying out its supervisory function, it is necessary to have an Audit Committee formed and responsible to the Board of Commissioners in assisting in carrying out its duties and functions;
 - b. that therefore a Company Audit Committee has been formed based on the Decree of the Company's Board of Commissioners Number 020/DIR-AWS/AMI/XII/2022 dated 23 December 2022, concerning the Establishment of the Company's Audit Committee;
 - c. that based on the provisions of the applicable laws and regulations, the Company is required to have an audit committee charter;
 - d. that therefore it is deemed necessary to establish the Company's Audit Committee Charter and stipulate it in a Board of Commissioners Decree.
- 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. 55/POJK.04/2015 concerning the Establishment and Guidelines for the Implementation of Audit Committee Work; and
- e. The Articles of Association of the Company (as amended from time to time).

In regards of: Decree of the Company's Board of Commissioners Number 020/DIR-AWS/AMI/XII/2022 on 23 December concerning the Establishment of the Company's Audit Committee.

HAS DECIDED

ESTABLISHMENT OF THE COMPANY AUDIT COMMITTEE CHARTER

1. DUTIES, RESPONSIBILITIES, AND AUTHORITIES

- 1.1. In carrying out its functions, the Audit Committee has the following duties and responsibilities:
 - 1.1.1 review financial information that will 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;
 - 1.1.2 review the compliance with laws and regulations related to the Company's activities;
 - 1.1.3 provide an independent opinion in the event of a difference of opinion between management and the Accountant for the services provided;
 - 1.1.4 provide recommendations to the Board of Commissioners regarding the appointment of an Accountant based on independence, the scope of the assignment, and compensation for services;

- 1.1.5 review the implementation of inspections by the internal auditors and supervise the implementation of follow-up actions by the Board of Directors on the findings of the internal auditors;
 - 1.1.6 review the 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;
 - 1.1.7 examine complaints related to the Company's accounting and financial reporting processes;
 - 1.1.8 review and provide advice to the Board of Commissioners regarding the potential conflict of interest of the Company; and
 - 1.1.9 maintain the confidentiality of the Company's documents, data, and information.
- 1.2. In carrying out its duties, the Audit Committee has the following authorities and work mechanisms:
- 1.2.1. access the Company's documents, data, and information regarding employees, funds, assets, and company resources needed;
 - 1.2.2. communicate directly with employees, including the Board of Directors and parties carrying out the internal audit function, risk management, and accountants regarding the duties and responsibilities of the Audit Committee;
 - 1.2.3. involve independent parties outside the members of the Audit Committee who are needed to assist in carrying out their duties (if necessary); and
 - 1.2.4. carry out other authorities granted by the Board of Commissioners.

2. COMPOSITION, STRUCTURE, AND MEMBERSHIP REQUIREMENTS

- 2.1. The Audit Committee consists of at least 3 (three) members from Independent Commissioners and parties from outside the Company.
- 2.2. The Audit Committee is chaired by an Independent Commissioner.
- 2.3. Independent Commissioners must meet the following requirements:
 - 2.3.1. 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; and
 - 2.3.2. does not have shares either directly or indirectly in the Company;
 - 2.3.3. has no affiliation with the Company, members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders of the Company; and
 - 2.3.4. does not have a direct or indirect business relationship related to the Company's business activities.
- 2.4. Members of the Audit Committee must meet the following requirements:
 - 2.4.1. must have high integrity, ability, knowledge, and experience in accordance with the field of work, and be able to communicate well;
 - 2.4.2. must understand financial reports, company business, especially those related to services or business activities of the Company, audit processes, risk management, and laws and regulations in the Capital Market sector as well as other related laws and regulations;
 - 2.4.3. must comply with the Audit Committee code of ethics established by the Company;
 - 2.4.4. willing to improve competency continuously through education and training;

- 2.4.5. must have at least 1 (one) member with educational background and expertise in accounting and finance;
- 2.4.6. not a member of a Public Accounting Firm, Legal Consulting Firm, Public Appraisal Service Office, or other party providing insurance services, non-insurance services, appraisal services, and/or other consulting services to the Company concerned within the last 6 (six) months;
- 2.4.7. 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;
- 2.4.8. does not have shares directly or indirectly in the Company;
- 2.4.9. In the event of a member of the Audit Committee obtains 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;
- 2.4.10. has no affiliation with members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders of the Company; and
- 2.4.11. does not have a direct or indirect business relationship related to the Company's business activities.

3. WORKING METHODS AND PROCEDURES

The Audit Committee acts independently and is responsible to the Board of Commissioners in assisting and carrying out the duties and functions of the Board of Commissioners.

4. POLICY ON CONVENING MEETING

- 4.1. The Audit Committee holds regular meetings at least 1 (one) time in 3 (three) months.

- 4.2. Audit Committee meetings can only be held if attended by more than $\frac{1}{2}$ (one-half) of the members.
- 4.3. Decisions at the Audit Committee meetings are taken based on deliberation to reach a consensus;
- 4.4. Each Audit Committee meeting is recorded in the minutes of the meeting, including dissenting opinions, which are signed by all members of the Audit Committee present and submitted to the Board of Commissioners.

5. REPORTING SYSTEM

- 5.1. The Audit Committee is required to make a report to the Board of Commissioners on each assignment given.
- 5.2. The Audit Committee is required to make an annual report on the implementation of the activities of the Audit Committee which is disclosed in the Company's Annual Report.
- 5.3. The Company is required to submit to the OJK information regarding the appointment and dismissal of the Audit Committee within a maximum period of 2 (two) working days after the appointment and dismissal.
- 5.4. Information regarding the appointment and dismissal of the Audit Committee must be posted on the website of the Stock Exchange and/or the Company.

6. COMPLAINT MECHANISM

The Audit Committee is obliged to receive and ensure that complaints about violations related to alleged violations related to financial reporting are processed fairly and as soon as possible.

7. TERM OF OFFICE

The term of office for members of the Audit Committee is a maximum of 5 years, without prejudice to the right of the Board of Commissioners to terminate them at any time, and can be re-elected for the next period.

Thus, the Board of Commissioners establishes the Audit Committee Charter as a guide for the implementation of tasks by the Audit Committee and instructs employees to work closely with the Audit Committee to realize the points contained in this Audit Committee Charter. This Audit Committee Charter will apply at the time of its signing.

Stipulated in Jakarta

On 23 December 2022

[SIGNED]

Name : Agoes Projosasmito

Position: Chief Commissioner

Date:

[SIGNED]

Name : Markus Permadi

Position: Independent Commissioner

Date :

[SIGNED]

Name : Teguh Boentoro

Position: Independent Commissioner

Date :