

**PIAGAM KOMITE AUDIT
PT RANS ENTERTAINMEN INDONESIA
TBK****1. Maksud dan Tujuan Umum**

- 1.1. Komite Audit perusahaan adalah komite yang dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris dalam membantu melaksanakan tugas dan fungsi Dewan Komisaris.
- 1.2. Tujuan dibentuknya Komite Audit adalah untuk membantu Dewan Komisaris dalam memenuhi fungsi pengawasannya terhadap proses pelaporan keuangan, manajemen risiko, sistem internal kontrol, proses audit baik yang dilakukan eksternal serta kepatuhan Perseroan terhadap seluruh peraturan perundang-undangan, standar perilaku, dan kebijakan pelaksanaan operasional dalam kerangka pelaksanaan tata kelola perusahaan yang baik oleh Perseroan.

2. Struktur Komite Audit

- 2.1. Anggota Komite Audit diangkat dan diberhentikan oleh Dewan Komisaris dan dilaporkan kepada Rapat Umum Pemegang Saham (RUPS).
- 2.2. Komite Audit sekurang-kurangnya terdiri dari 3 (tiga) orang anggota yang berasal dari Komisaris Independen Perseroan dan 2 (dua) orang anggota lainnya dari luar Perseroan.
- 2.3. Anggota Komite Audit yang berasal dari Komisaris Independen Perseroan bertindak sebagai Ketua Komite Audit.
- 2.4. Apabila salah seorang anggota Komite Audit tidak dapat menjalankan tugas dan tanggung jawabnya atas alasan apapun, sehingga mengurangi jumlah anggota Komite Audit menjadi di bawah 3 (tiga) orang, maka Dewan Komisaris dapat menunjuk seorang

**CHARTER COMMITTEE AUDIT
PT RANS ENTERTAINMEN INDONESIA
TBK****1. General Purpose and Objectives**

- 1.1. *The Audit Committee of the Company is a committee established by and responsible to the Board of Commissioners to assist the Board of Commissioners in performing its duties and functions.*
- 1.2. *The purpose of establishing the Audit Committee is to assist the Board of Commissioners in fulfilling its supervisory function over the financial reporting process, risk management, internal control systems, audit processes conducted by both internal and external auditors, and the Company's compliance with applicable laws and regulations, codes of conduct, and operational policies within the framework of implementing good corporate governance.*

2. Audit Committee Structure

- 2.1. *The Members of the Audit Committee shall be appointed and removed by the Board of Commissioners and such appointments and removals shall be reported to the General Meeting of Shareholders (GMS).*
- 2.2. *The Audit Committee shall consist of at least three (3) members, comprising an Independent Commissioner of the Company and two (2) other members who are external parties to the Company.*
- 2.3. *The members of the Audit Committee who are an Independent Commissioner of the Company shall serve as the Chairman of the Audit Committee.*
- 2.4. *In the event that any member of the Audit Committee is unable to perform his or her duties and responsibilities for any reason, thereby reducing the number of Audit Committee members to fewer than three (3), the Board of Commissioners may appoint an*

anggota independen untuk menjabat sementara menunggu pemilihan dan penunjukan anggota tetap.

independent member to serve temporarily until a permanent member is elected and appointed.

3. Persyaratan Keanggotaan

- 3.1 Memiliki integritas tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan latar belakang pendidikannya, serta mampu berkomunikasi dengan baik.
- 3.2 Memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan layanan jasa atau kegiatan Perseroan, proses audit, manajemen risiko, dan peraturan perundang-undangan di bidang Pasar Modal serta peraturan perundang-undangan terkait lainnya.
- 3.3 Paling sedikit 1 (satu) anggota Komite Audit memiliki latar belakang pendidikan Akuntansi dan Keuangan.
- 3.4 Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau Pihak lain yang memberikan jasa asuransi, jasa non-asuransi, jasa penilai dan/atau jasa konsultasi lain kepada Perseroan dalam 6 (enam) bulan terakhir.
- 3.5 Bukan orang yang mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin dan mengendalikan kegiatan Perseroan dalam 6 (enam) bulan terakhir sebelum diangkat oleh Dewan Komisaris, kecuali Komisaris Independen.
- 3.6 Tidak mempunyai saham langsung maupun tidak langsung pada Perseroan.
- 3.7 Dalam hal anggota Komite Audit memperoleh saham Perseroan baik langsung maupun tidak langsung akibat suatu peristiwa hukum, saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 (enam) bulan

3. Membership Qualification

- 3.1 *Possess high integrity, as well as adequate capability, knowledge, and experience consistent with his or her educational background, and demonstrate the ability to communicate effectively.*
- 3.2 *Possess an understanding in financial reports, the Company's business particularly those related to its services or business activities, audit processes, risk management, and the laws and regulations in the capital markets sector, as well as other applicable laws and regulations.*
- 3.3 *At least one (1) member of the Audit Committee shall have expertise background in accounting and finance.*
- 3.4 *Not be a person who, within the last six (6) months, has been employed by or affiliated with a Public Accounting Firm, Law Firm, Public Appraisal Firm, or any other party that provides assurance services, non-assurance services, appraisal services, and/or other consulting services to the Company.*
- 3.5 *Not be a person who, within the last six (6) months prior to his or her appointment by the Board of Commissioners, had the authority and responsibility for planning, directing, and controlling the Company's activities, except for an Independent Commissioner.*
- 3.6 *Not hold any shares, either directly or indirectly, in the Company.*
- 3.7 *In the event that a member of the Audit Committee acquires shares of the Company, either directly or indirectly, as a result of a legal event, such shares shall be transferred to another party within a maximum period of six (6) months after the shares are acquired.*

setelah diperolehnya saham tersebut.

3.8 Tidak mempunyai hubungan afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama Perseroan.

3.9 Tidak mempunyai hubungan baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha Perseroan.

4. Tugas dan Tanggung Jawab

Komite Audit bertindak secara independen dalam melaksanakan tugas dan tanggung jawabnya. Dalam menjalankan fungsinya, Komite Audit memiliki tugas dan tanggung jawab sebagai berikut:

4.1. Melakukan penelaahan atas informasi keuangan yang dikeluarkan Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi, dan informasi keuangan lainnya terkait dengan informasi keuangan Perseroan.

4.2. Melakukan penelaahan atas ketaatan Perseroan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan Perseroan.

4.3. Memberikan pendapat independen dalam hal terjadi perbedaan pendapat antara manajemen dan Akuntan atas jasa yang diberikannya.

4.4. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan Akuntan yang didasarkan pada independensi, ruang lingkup penugasan, dan imbalan jasa.

4.5. Melakukan penelaahan/penilaian atas pelaksanaan pemeriksaan oleh auditor internal dan mengawasi pelaksanaan tindak lanjut oleh Direksi atas temuan auditor internal.

4.6. Memberikan penelaahan terhadap aktivitas pelaksanaan manajemen risiko yang dilakukan oleh Direksi,

3.8 Not have any affiliation with members of the Board of Commissioners, members of the Board of Directors, or the Company's Major Shareholders.

3.9 Not have any direct or indirect relationship related to the Company's business activities.

4. Duties and Responsibilities

The Audit Committee shall act independently in the performance of its duties and responsibilities. In carrying out its functions, the Audit Committee shall have the following duties and responsibilities.

4.1. Conduct reviews of any financial information issued by the Company to the public and/or the authorities, which includes financial report, financial projection, and other financial information associated with the Company.

4.2. Conduct reviews the Company's compliance with applicable laws and regulations related to the Company's business activities

4.3. Provide an independent opinion in the event of any disagreement between management and the accountant regarding the services provided.

4.4. Provide recommendations to the Board of Commissioners regarding the appointment of the external auditor, taking into consideration the auditor's independence, scope of engagement, and professional fees

4.5. Conduct reviews/assessments and evaluate the implementation of audits conducted by the internal auditor and oversee the follow-up actions taken by the Board of Directors in response to the internal auditor's findings.

4.6. Provide reviews of the enactment of risk management activities executed by the Board of Directors, if the

jika Perseroan tidak memiliki fungsi pemantau risiko dibawah Dewan Komisaris.

- 4.7. Menelaah pengaduan yang berkaitan dengan proses akuntansi dan pelaporan keuangan Perseroan.
- 4.8. Menelaah dan memberikan saran kepada Dewan Komisaris terkait potensi benturan kepentingan Perseroan.
- 4.9. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.

5. Wewenang Komite Audit

Dalam melaksanakan tugasnya, Komite Audit mempunyai wewenang sebagai berikut:

- 5.1 Mengakses dokumen, data, dan informasi Perseroan tentang karyawan, dana, aset, dan sumber daya perusahaan yang diperlukan.
- 5.2 Berkomunikasi langsung dengan karyawan, termasuk Direksi dan pihak yang menjalankan fungsi audit internal, manajemen risiko, dan Akuntan terkait tugas dan tanggung jawab Komite Audit.
- 5.3 Melibatkan pihak independen di luar anggota Komite Audit yang diperlukan untuk membantu pelaksanaan tugasnya (jika diperlukan).
- 5.4 Melakukan kewenangan lain yang diberikan oleh Dewan Komisaris.

6. Mekanisme Kerja

- 6.1. Rapat dan Penyelenggaraannya
 - a. Rapat Komite Audit diselenggarakan sekurang-kurangnya 1 (satu) kali dalam 3 (tiga) bulan
 - b. Rapat Komite Audit hanya dapat dilaksanakan apabila dihadiri oleh lebih dari 1/2 (satu per dua) jumlah anggota.
 - c. Keputusan rapat Komite Audit diambil berdasarkan musyawarah untuk mufakat, dalam hal ini tidak dapat dipenuhi, maka keputusan

Company does not hold risk monitoring functions under the Board of Commissioners.

- 4.7. *Review and evaluate complaints relating to the Company's accounting and financial reporting processes.*
- 4.8. *Review and provide advice to the Board of Commissioners regarding potential conflicts of interest involving the Company.*
- 4.9. *Maintain the confidentiality of the Company's documents, data, and information.*

5. Authority of the Audit Committee

In carrying out its duties, the Audit Committee shall have the following authorities:

- 5.1 *Access the Company's documents, data, and information regarding employees, funds, assets, and other required resources.*
- 5.2 *Directly communicate with employees, including the Board of Directors and parties performing internal audit, risk management, and accounting functions, in relation to the duties and responsibilities of the Audit Committee.*
- 5.3 *To engage independent external parties, other than members of the Audit Committee, as necessary to assist in carrying out the duties of the Audit Committee.*
- 5.4 *To carry out any other authority or responsibilities as may be delegated by the Board of Commissioners.*

6. Working Procedures

- 6.1. *Meetings and The Implementation*
 - a. *Audit Committee meetings shall be held at least once every 3 (three) months.*
 - b. *Audit Committee meetings may only proceed if attended by more than 1/2 (half) of the total members.*
 - c. *Conclusion of the Audit Committee meetings shall be drawn from deliberation for consensus; if consensus cannot be reached,*

diambil berdasarkan suara terbanyak

- d. Setiap rapat Komite Audit dituangkan dalam risalah rapat, termasuk apabila terdapat perbedaan pendapat (*dissenting opinions*), yang ditandatangani oleh seluruh anggota Komite Audit yang hadir dan disampaikan kepada Dewan Komisaris

6.2. Pelaporan

- a. Komite Audit wajib membuat laporan kepada Dewan Komisaris atas setiap penugasan yang diberikan.
- b. Komite Audit wajib membuat laporan tahunan pelaksanaan kegiatan Komite Audit yang diungkapkan dalam Laporan Tahunan Perseroan.
- c. Komite Audit wajib menyampaikan kepada Otoritas Jasa Keuangan informasi mengenai pengangkatan dan pemberhentian Komite Audit paling lama 2 (dua) hari kerja setelah pengangkatan atau pemberhentian dan diumumkan dalam website Bursa Efek.

7. Masa Kerja

Masa tugas anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan dan dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya.

8. Lain-lain

Piagam Komite Audit direview secara berkala untuk disesuaikan dengan peraturan yang berlaku maupun perubahan dalam penugasan dari Dewan Komisaris.

decisions shall be made based on majority vote.

- d. *Every Audit Committee meeting shall be documented in a memorandum, including any dissenting opinions, which must be signed by all attending members of the Audit Committee and submitted to the Board of Commissioners.*

6.2 Reporting

- a. *The Audit Committee is required to submit a report to the Board of Commissioners with regards to every duty and responsibility assigned.*
- b. *The Audit Committee is required to construct an annual report on the implementation of its activities, which shall all be disclosed in the in the Company's Annual Report.*
- c. *The Audit Committee must inform the Financial Services Authority (OJK) regarding the appointment and the dismissal of the Audit Committee no later than 2 (two) working days after said appointment or dismissal, and shall later be announced on the Stock Exchange website*

7. Term of Office

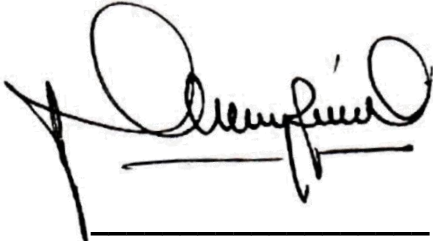
The Audit Committee members' term of office shall not exceed the term of office of the Board of Commissioners as specified in the Company's Articles of Association, and they shall only be reappointed for only one (1) subsequent term.

8. Others

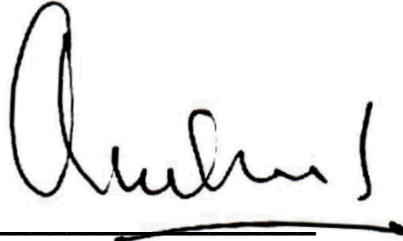
The Audit Committee Charter shall be reviewed regularly to ensure alignment with applicable regulations and any changes in assignments appointed by the Board of Commissioners.

Disahkan di/*Executed in* : Tangerang Selatan/*South Tangerang*
Tanggal/*Date* : 10 Maret 2026

Disetujui oleh/*Approved by:*
Dewan Komisaris/*Board of Commisioners*
PT RANS ENTERTAINMEN INDONESIA Tbk

A handwritten signature in black ink, appearing to read "Darwin Cyril Noerhadi", written over a horizontal line.

Darwin Cyril Noerhadi
Komisaris/*Commisioner*

A handwritten signature in black ink, appearing to read "Ambono Januario", written over a horizontal line.

Ambono Januario
Komisaris Independen/*Independent Commisioner*