

**PIAGAM UNIT AUDIT INTERNAL
PT RANS ENTERTAINMEN INDONESIA
TBK**

- 1. Landasan dan Rujukan**
 - 1.1. Piagam Unit Audit Internal ini menjadi pedoman pelaksanaan fungsi Audit Internal di PT Rans Entertainmen Indonesia Tbk. Piagam ini disusun dengan mengacu pada peraturan yang berlaku serta praktik terbaik tata kelola Perusahaan.
- 2. Maksud dan Tujuan Umum**
 - 2.1. Audit Internal bertujuan memberikan keyakinan dan konsultasi yang independen dan objektif untuk meningkatkan nilai perusahaan melalui evaluasi terhadap manajemen risiko, pengendalian internal, dan proses tata kelola perusahaan.
- 3. Ruang Lingkup**
 - 3.1 Kegiatan Unit Audit Internal mencakup seluruh aspek kegiatan Perusahaan, termasuk tetapi tidak terbatas pada:
 - a. audit atas proses bisnis dan operasional,
 - b. audit kepatuhan terhadap kebijakan internal, ketentuan regulator, dan peraturan pasar modal,
 - c. audit keuangan dan pemeriksaan atas keandalan laporan,
 - d. evaluasi kecukupan dan efektivitas sistem pengendalian intern,
 - e. penilaian manajemen risiko dan penerapannya,
 - f. investigasi atas indikasi kecurangan, penyimpangan, atau pelanggaran kebijakan,
 - g. kegiatan konsultasi untuk peningkatan proses, prosedur, dan tata Kelola.
- 4. Kedudukan dan Independensi**

**INTERNAL AUDIT CHARTER
PT RANS ENTERTAINMEN INDONESIA
TBK**

- 1. Basis and References**
 - 1.1. *This Internal Audit Charter serves as the guideline for the Internal Audit function of PT Rans Entertainmen Indonesia Tbk. The Charter is prepared in accordance with applicable regulations and corporate governance best practices.*
- 2. General Purpose and Objectives**
 - 2.1. *Internal Audit aims to provide independent and objective assurance and consulting services to enhance organizational value through evaluation of risk management, internal control, and governance processes.*
- 3. Scope of Work**
 - 3.1 *The activities of the Internal Audit Unit encompass all aspects of the Company's operations, including but not limited to:*
 - a. *auditing business processes and operational activities,*
 - b. *auditing compliance with internal policies, regulatory requirements, and capital market regulations,*
 - c. *conducting financial audits and examinations of the reliability of reports,*
 - d. *evaluating the adequacy and effectiveness of the internal control system,*
 - e. *assessing risk management and its implementation,*
 - f. *conducting investigations into indications of fraud, irregularities, or policy violations,*
 - g. *providing consulting activities aimed at enhancing processes, procedures, and corporate governance.*
- 4. Position and Independence**

- 4.1. Unit Audit Internal merupakan fungsi pengawasan intern yang bersifat independen terhadap kegiatan operasional Perusahaan.
- 4.2. Unit Audit Internal bertanggung jawab langsung kepada Direktur Utama dan memiliki jalur komunikasi fungsional kepada Komite Audit.
- 4.3. Unit Audit Internal wajib menjaga independensi dalam seluruh pelaksanaan audit dengan:
 - a. bebas dari intervensi dalam penentuan lingkup audit, prosedur, metode, jadwal, dan isi laporan.
 - b. tidak terlibat dalam kegiatan operasional yang diaudit.
 - c. menghindari konflik kepentingan dalam bentuk apa pun.

5. Struktur Unit Audit Internal

- 5.1 Unit Audit Internal dipimpin oleh Kepala Unit Audit Internal yang bertanggung jawab atas pengelolaan dan pelaksanaan seluruh fungsi audit internal. Dalam melaksanakan tugasnya, Kepala Unit Audit Internal dibantu oleh Supervisor Audit, Auditor Internal Senior, Auditor Internal Junior, serta personel pendukung lainnya sebagaimana diperlukan. Struktur Unit Audit Internal disesuaikan dengan kebutuhan Perusahaan dan kompleksitas kegiatan usaha.

6. Persyaratan Keanggotaan

- 6.1. Anggota Unit Audit Internal wajib memiliki integritas tinggi, bersikap jujur, objektif, serta mematuhi Kode Etik Audit Internal dan standar profesi yang berlaku.
- 6.2. Anggota Unit Audit Internal diutamakan memiliki/berupaya memperoleh sertifikasi profesional.
- 6.3. Memiliki pengalaman kerja dalam bidang audit internal, audit eksternal,

- 4.1. *The Internal Audit Unit is an internal control function that operates independently from the Company's operational activities.*
- 4.2. *The Internal Audit Unit reports directly to the President Director and maintains a functional line of communication with the Audit Committee.*
- 4.3. *The Internal Audit Unit shall preserve its independence in all audit activities by:*
 - a. *being free from any interference in determining the audit scope, procedures, methodologies, schedules, and reporting.*
 - b. *refraining from involvement in any operational activities subject to audit.*
 - c. *avoiding any form of conflict of interest.*

5. Internal Audit Unit Structure

- 5.1 *The Internal Audit Unit is led by the Head of Internal Audit, who is responsible for managing and executing all internal audit functions. In carrying out these duties, the Head of Internal Audit is supported by the Audit Supervisor, Senior Internal Auditors, Junior Internal Auditors, and other supporting personnel as necessary. The structure of the Internal Audit Unit shall be aligned with the needs of the Company and the complexity of its business activities.*

6. Membership Qualification

- 6.1. *Members of the Internal Audit Unit must possess high integrity, act honestly and objectively, and comply with the Internal Audit Code of Ethics and applicable professional standards.*
- 6.2. *Members of the Internal Audit Unit are encouraged to hold or actively pursue relevant professional certifications.*
- 6.3. *Members must have work experience in internal audit, external*

manajemen risiko, pengendalian intern, atau bidang terkait lainnya.

- 6.4. Anggota wajib memahami konsep pengendalian intern, manajemen risiko, tata kelola perusahaan (GCG), dan proses bisnis perusahaan.
- 6.5. Mampu melakukan analisis mendalam terhadap proses, data, dan risiko. Menyusun laporan audit yang jelas, objektif, dan tepat waktu serta mampu melakukan komunikasi efektif dengan seluruh tingkat manajemen.
- 6.6. Memiliki pemahaman dan komitmen untuk mematuhi peraturan perundang-undangan yang relevan, termasuk ketentuan pasar modal bagi perusahaan yang akan atau telah menjadi Perusahaan Terbuka.
- 6.7. Anggota Unit Audit Internal wajib mengikuti pelatihan, workshop, dan pengembangan profesi secara berkala untuk meningkatkan pengetahuan dan keterampilan sesuai perkembangan standar dan regulasi.

7. Tugas dan Tanggung Jawab

- 7.1 Menyusun dan menjalankan Rencana Audit Tahunan berdasarkan pendekatan berbasis risiko.
- 7.2 Melaksanakan audit secara independen dan profesional sesuai standar audit intern yang berlaku umum.
- 7.3 Menyampaikan laporan hasil audit secara objektif kepada Direktur Utama dan Komite Audit.
- 7.4 Memantau tindak lanjut rekomendasi audit untuk memastikan implementasi perbaikan.
- 7.5 Membantu manajemen dalam memperbaiki efektivitas pengendalian intern, manajemen risiko, serta proses tata kelola.
- 7.6 Menjaga kerahasiaan seluruh informasi yang diperoleh selama pelaksanaan audit.

audit, risk management, internal control, or other related fields.

- 6.4. *Members must understand the concepts of internal control, risk management, Good Corporate Governance (GCG), and the Company's business processes.*
- 6.5. *Members must be capable of conducting in-depth analyses of processes, data, and risks; preparing clear, objective, and timely audit reports; and communicating effectively with all levels of management.*
- 6.6. *Members must have an understanding of and commitment to comply with applicable laws and regulations, including capital market requirements applicable to companies that are or will become Public Companies.*
- 6.7. *Members of the Internal Audit Unit are required to participate in training, workshops, and continuous professional development to enhance their knowledge and skills in line with evolving standards and regulatory requirements.*

7. Duties and Responsibilities

- 7.1 *Develop and execute the Annual Audit Plan based on a risk-based approach.*
- 7.2 *Conduct audits independently and professionally in accordance with generally accepted internal auditing standards.*
- 7.3 *Submit audit reports objectively to the President Director and the Audit Committee.*
- 7.4 *Monitor the follow-up of audit recommendations to ensure the implementation of corrective actions.*
- 7.5 *Assist management in improving the effectiveness of internal control, risk management, and governance processes.*
- 7.6 *Maintain the confidentiality of all information obtained during the audit process.*

7.7 Meningkatkan kompetensi auditor internal melalui pelatihan dan sertifikasi profesional.

8. Wewenang

- 8.1 Memperoleh akses penuh dan tidak terbatas terhadap seluruh data, sistem, catatan, arsip, fasilitas, dan personel yang relevan.
- 8.2 Meminta informasi, klarifikasi, dan dukungan dari seluruh bagian di Perusahaan.
- 8.3 Berkomunikasi langsung dengan Direksi, Komite Audit, dan auditor eksternal.
- 8.4 Melakukan verifikasi dan pengujian terhadap seluruh proses dan unit kerja.
- 8.5 Menghadiri rapat-rapat terkait pengendalian intern, manajemen risiko, serta tata kelola.

9. Mekanisme Kerja

- 9.1 Penyusunan Rencana Audit
Unit Audit Internal menyusun Rencana Audit Tahunan berdasarkan pendekatan berbasis risiko dengan mempertimbangkan:
 - a. prioritas risiko strategis dan operasional Perusahaan,
 - b. hasil evaluasi tahun sebelumnya,
 - c. masukan dari Direksi dan Komite Audit,
 - d. perubahan lingkungan bisnis dan regulasi.
- 9.2 Rencana Audit Tahunan diajukan kepada Direktur Utama untuk mendapatkan persetujuan, dan disampaikan kepada Komite Audit untuk tujuan pemantauan fungsional.
- 9.3 Pelaksanaan Audit
Unit Audit Internal melaksanakan audit sesuai dengan Rencana Audit Tahunan dan/atau penugasan khusus dari Direktur Utama atau Komite Audit. Pelaksanaan audit mengikuti standar audit internal yang berlaku umum, meliputi:

7.7 *Enhance the competence of internal auditors through training and professional certifications.*

8. Authorities

- 8.1 *Obtain full and unrestricted access to all data, systems, records, files, facilities, and relevant personnel.*
- 8.2 *Request information, clarification, and support from all departments within the Company.*
- 8.3 *Communicate directly with the Board of Directors, the Audit Committee, and the external auditors.*
- 8.4 *Perform verification and testing of all processes and work units.*
- 8.5 *Attend meetings related to internal control, risk management, and corporate governance.*

9. Working Procedures

- 9.1 *Preparation of the Audit Plan*
The Internal Audit Unit shall prepare the Annual Audit Plan using a risk-based audit approach, taking into account:
 - a. *the Company's strategic and operational risk priorities,*
 - b. *the results of evaluations from the preceding year,*
 - c. *input from the Board of Directors and the Audit Committee,*
 - d. *changes in the business environment and regulatory requirements.*
- 9.2 *The Annual Audit Plan shall be submitted to the President Director for approval and presented to the Audit Committee for functional oversight.*
- 9.3 *Audit Execution*
The Internal Audit Unit shall conduct audits in accordance with the Annual Audit Plan and/or special assignments from the President Director or the Audit Committee. The audit activities shall be carried out in accordance with generally accepted

- a. pemahaman proses dan identifikasi risiko,
b. penilaian kecukupan pengendalian intern,
c. pengujian kepatuhan,
d. pengujian substantif dan analitis,
e. dokumentasi temuan dalam kertas kerja audit.
- 9.4 Selama proses audit, Unit Audit Internal berhak memperoleh seluruh data, dokumen, akses sistem, serta dukungan dari setiap bagian di Perusahaan.
- 9.5 Pelaporan Audit
Setelah audit selesai, Unit Audit Internal menyusun Laporan Hasil Audit yang memuat:
- a. ringkasan temuan,
b. dampak terhadap Perusahaan,
c. tingkat risiko,
d. rekomendasi perbaikan,
e. tanggapan awal dari unit terkait.
- 9.6 Laporan Hasil Audit disampaikan secara objektif kepada Direktur Utama dan Komite Audit dalam waktu yang wajar setelah audit selesai.
- 9.7 Unit Audit Internal melakukan komunikasi langsung dengan Manajemen terkait untuk menjelaskan temuan dan rekomendasi perbaikan.
- 9.8 Tindak Lanjut Hasil Audit
- a. Unit Audit Internal melakukan pemantauan atas tindak lanjut rekomendasi audit untuk memastikan bahwa tindakan perbaikan telah dilaksanakan secara memadai,
b. Unit terkait wajib menyampaikan status implementasi perbaikan secara periodik kepada Unit Audit Internal,
c. Hasil pemantauan tindak lanjut dilaporkan kepada Direktur Utama dan Komite Audit secara berkala.
- internal auditing standards, including:*
- a. *understanding processes and identifying risks,*
b. *assessing the adequacy of internal controls,*
c. *performing compliance testing*
d. *conducting substantive and analytical testing*
e. *documenting findings in audit working papers*
- 9.4 *During the audit process, the Internal Audit Unit is entitled to obtain all data, documents, system access, and support from all departments within the Company.*
- 9.5 *Audit Reporting*
Upon completion of the audit, the Internal Audit Unit shall prepare an Audit Report containing:
- a. *a summary of findings,*
b. *the impact on the Company,*
c. *the assessed level of risk,*
d. *recommendations for improvement,*
e. *initial responses from the relevant units.*
- 9.6 *The Audit Report shall be submitted objectively to the President Director and the Audit Committee within a reasonable period following the completion of the audit*
- 9.7 *The Internal Audit Unit shall communicate directly with Management to explain the findings and recommended corrective actions*
- 9.8 *Follow-Up on Audit Findings*
- a. *The Internal Audit Unit shall monitor the follow-up of audit recommendations to ensure that corrective actions have been implemented adequately,*
b. *The relevant units are required to submit periodic updates to the Internal Audit Unit regarding the status of corrective action implementation,*
c. *The results of the follow-up monitoring shall be reported*

*periodically to the President Director
and the Audit Committee,*

10. Kode Etik

Auditor Internal wajib menjunjung tinggi prinsip integritas, objektivitas, kerahasiaan, dan kompetensi profesional.

11. Pelaporan

Setiap pengangkatan, penggantian, atau pemberhentian Kepala Unit Audit Internal dilaporkan kepada otoritas yang berwenang.

12. Penetapan

Piagam ini ditetapkan oleh Direksi setelah memperoleh persetujuan Dewan Komisaris dan berlaku sejak tanggal ditetapkan.

10. Code of Ethics

Internal auditors shall uphold the principles of integrity, objectivity, confidentiality, and professional competence.

11. Reporting

Any appointment, replacement, or dismissal of the Head of Internal Audit shall be reported to the relevant authority.

12. Ratification

This Charter is established by the Board of Directors after obtaining approval from the Board of Commissioners and becomes effective on the stipulated date.

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

Disetujui oleh/*Approved by*:
PT RANS ENTERTAINMEN INDONESIA Tbk

A handwritten signature in black ink, appearing to read "Nagita Slavina Mariana Tengker".

Nagita Slavina Mariana Tengker
Direktur Utama/*President Director*

A handwritten signature in blue ink, appearing to read "Darwin Cyril Noerhadi".

Darwin Cyril Noerhadi
Komisaris Utama/*President Commissioner*

