

INTERNAL AUDIT UNIT CHARTER

PT Trimegah Sekuritas Indonesia Tbk views that internal examination carried out by Internal Audit Unit as an independent appraisal function in examining and evaluating the activities of the company. The purpose of internal examination is to ensure that financial management, data processing, asset management, implementation of the provisions/regulations/policies and any activities that significantly affect the operations of PT Trimegah Sekuritas Indonesia Tbk have been implemented in accordance with the provisions accompanied by consideration of possible risks.

A. Internal Audit Role

Internal Audit Unit performs its role to conduct an objective appraisal, independent and provision of consulting services on financial management, data processing, asset management, implementation of the provisions/regulations/policies and any activities that significantly affect the operations of PT Trimegah Sekuritas Indonesia Tbk. Internal Audit Unit is expected to assist the company in achieving its goals to increase the value and improve the operations of the company, through a systematic approach, by evaluating and improving the effectiveness of risk management, control, and governance processes.

B. Structure, Position and Responsibilities of Internal Audit Unit

1. Internal Audit is chaired by Head of Internal Audit Unit.
2. Head of Internal Audit is appointed and dismissed by President Director by the consent of the Board of Commissioners.
3. President Director may dismiss the Head of Internal Audit subject to approval from the Board of Commissioners, if the Head of Internal Audit does not fulfill requirement as auditor of Internal Audit as stipulated in this regulation and/or fail or not competent in performing his/her duties.
4. Head of Internal Audit is responsible to the President Director.
5. Auditor who occupies in Internal Audit Unit is directly responsible to the Head of Internal Audit Unit.

C. Duties and Responsibilities

1. Developing and implementing an annual Internal Audit plan
2. Testing and evaluating the implementation of the internal control and risk management systems in accordance with company policy
3. Performing inspection and assessment on the efficiency and effectiveness of finance, accounting, operations, human resources, marketing, information technology and other activities
4. Examining compliance with the related laws and regulations.
5. Suggesting improvements and objective information about the activities examined at all levels of management.
6. Producing audit report and submitting the report to the president director and the audit committee.
7. Monitoring, analyzing and reporting implementation of the suggested improvements.
8. Cooperating with the Audit Committee, Compliance Function and Risk Management.
9. Developing a program to evaluate the quality of internal audit activities, and
10. Conducting special inspections if necessary.

D. Authority of Internal Audit Unit

1. Internal Audit Unit has direct access to the Board of Directors, Board of Commissioners, and/or the Audit Committee to report and discuss any issues that are important to the attention of management.
2. Internal Audit Unit has the responsibility to inform and provide feedback to management on material/significant issues and other concerns that arise in the operations of the company.
3. Internal Audit Unit has unrestricted access to all records, ownership, functions and employees responsible for their respective duty. All activities of the Division/Unit of work level Division at PT Trimegah Sekuritas Indonesia Tbk are checked periodically by Internal Audit Unit.
4. Internal Audit Unit shall not be liable directly or to have authority over all the activities that were reviewed.
5. Internal Audit Unit coordinates its activities with the activities of the external auditor.

E. Code of Conduct of Internal Audit Unit

Internal auditors are expected to apply and uphold the following principles and rules of conduct:

1. Integrity. Integrity of internal auditors establishes confidence and therefore the basis of confidence in the internal auditor's judgment.
 - 1.1. Shall carry out its work in an honest, cautious and responsible.
 - 1.2. Shall comply with the law and make disclosures as required by law or profession.
 - 1.3. Shall not be engaged in illegal activities, or perform activities that may discredit the profession of internal auditing or organization.
 - 1.4. Shall respect and support the legitimate and ethical organization's goals.
2. Objectivity. Internal auditors show professional objectivity at the highest level in acquiring, evaluating and communicating information about the activity or process being tested. Internal auditors conduct a balanced assessment of all relevant things and are not unduly influenced by personal interests or any other party in consideration.
 - 2.1. Shall not participate in activities or relationships that might, or reasonably suspected to be, obstruct fair assessment of internal auditors. Included in this is an activity or any relationship that gives rise to a conflict of interest with the organization.
 - 2.2. Shall not accept anything that may be, or reasonably suspected to be, interfering with professional judgment.
 - 2.3. Shall disclose all material facts known, which, if not disclosed, may distort the reporting of reviewed activities.
3. Confidentiality. Internal auditors respect the value and ownership of information they receive and do not disclose such information without lawful authority, unless required by law or profession.
 - 3.1. Shall be careful in using and maintaining the information obtained during the performance of their duties.
 - 3.2. Shall not use the information for personal gain, or in any way contrary to the law or detrimental to the legitimate and ethical organization's goals.

4. Competency. Internal auditors apply the knowledge, skills and experience necessary to provide internal audit services.
 - 4.1. Only be involved in the provision of services that require his/her knowledge, skills and experience.
 - 4.2. Shall provide internal audit services in accordance with the International Standards for the Professional Practice of Internal Auditing (Standards).
 - 4.3. Must constantly improve skills, effectiveness and quality of services on continual basis.

F. Independence

1. The Board of Directors of PT Trimegah Sekuritas Indonesia Tbk provides general instructions to the scope of work and examined activities without limitation on the scope or audit frequency.
2. Internal Audit Unit has complete freedom with regard to the division and division-level unit (hereinafter referred to as "branch") were checked and there are no restrictions in the scope of its work by the unit operating or management.
3. Internal Audit Unit shall not design and establish procedures, prepare records or engage in other activities that can be interpreted to compromise with the independence and objectivity. Nevertheless, Internal Audit Unit can recommend and review the control standards that will be used in the development of systems and procedures.
4. Internal Audit Unit shall have objective mental attitude, be impartial and avoid potential conflicts of interest.

G. Requirements of Auditors

1. Have integrity and professional behavior, independent, honest, and objective in the execution of their duties.
2. Have technical knowledge and experience regarding audit and other relevant disciplines in their respective areas.
3. Have knowledge of capital market law and other related regulations.
4. Have ability to interact and communicate both verbally and in writing effectively.
5. Shall be subject to the professional standards issued by the Internal Audit Association.
6. Shall improve the knowledge, skills and competencies through continuous professional development.

H. Scope of Work

The scope of the Internal Audit Unit is intended to determine whether organizational connection of risk management, control and corporate governance processes that was designed and actualized by the management has been properly implemented and give confidence that:

1. Risk Management has been well identified.
2. Relations with other parties are in accordance with the needs.
3. Financial information, managerial and significant operating activities are accurate, reliable and timely
4. Each employee actions are in accordance with policies, standards, procedures and applicable regulations.
5. Available resources are acquired economically, used efficiently and adequately protected.
6. Work program, plans and objectives are achievable.

7. quality and continuous improvement are able to help the development process of organizational control.
8. Prevailing laws or regulations related to PT Trimegah Sekuritas Indonesia Tbk have been known and applied correctly.

I. Instructions on the Scope of Work

The purpose of this statement is to provide additional guidance on the scope of Internal Audit Unit as mentioned in the previous point H item 4.

1. Give attention to high risk activities.
Inspection activities should be directed to high risk activities and on increased efficiency, economic value and effectiveness of the various operations.
2. On-point frequency of examination
To review the internal control system in the division at right distance and time, to ensure the effectiveness of the reviews' results on the certainty that administration, accounting and security of company's asset are in accordance with the instructions of the management, policies and procedures that apply and are consistent with the goals and objectives of such divisions.
3. Significant contracts
To review the terms and conditions of the important contract as well as other agreements conducted with outside parties who provide goods and services to PT Trimegah Sekuritas Indonesia Tbk and the execution of their contract.
4. Information System dan Computerization
 - 4.1. Participate in the planning, design, development and implementation meetings of the computerized system that is important to determine whether:
 - a. Sufficient control has been implemented in the system.
 - b. Appropriate inspection system has been implemented in the critical stages, and
 - c. Documentation system is complete and accurate.
 - 4.2. Conduct periodical checks of the data processing and evaluation after the essential implementation of the data processing to determine whether the system is in accordance with the determined purposes and objectives.
5. Coordination with External Auditors
 - 5.1. To coordinate with the External Auditors on the stages of the examination to be conducted (FSA, SRO, INTRAC and Public Accountant).
 - 5.2. To use the fullest integrity in performing internal functions, reduce duplication of inspection activities and conduct internal audit resource efficiency.
6. Coordination with the Audit Committee
The relationship of the Audit Committee with internal audit through submission: audit plans, annual audit program, response to the recommendations of the inspection and examination reports to the Board of Commissioners.
7. Special review
 - 7.1. Conduct special tests or review as requested by the Board of Directors
 - 7.2. In the implementation of special investigation, not to perform notification of their examination. This is to help the smooth process of the investigation.

8. Report findings in a timely manner
 - 8.1. Report findings and make such recommendations to management on a timely basis.
 - 8.2. Report to the Board of Directors, and the Board of Commissioners:
 - a. Deviations and important issues.
 - b. Whether appropriate corrective action has been conducted on the findings of the examination.
 - c. Whether any restrictions found for internal auditor who has not been permitted to access activities, records, property or personnel.
9. Follow-up on recommendations of the inspection
 - 9.1. Evaluate each plan, or measures taken to follow up reports of irregularities with a satisfactory improvement. If the repair is still considered unsatisfactory, ensure further discussions to be held to obtain satisfactory improvement.
 - 9.2. Perform follow-up on the inspection to ensure that the action has been taken against the irregularities found.

J. Restriction on Double Duties and Positions

Auditors in Internal Audit Unit are prohibited from holding double duties and positions with the implementation of the company's operations, both in the company and its subsidiaries.

K. Amendment of the Charter

Amendment on the content of this charter shall be determined by President Director and approved by the Audit Committee Chairman.