

## PT DUPOIN FUTURES INDONESIA Tbk (“Perseroan”)

### PIAGAM UNIT AUDIT INTERNAL

#### (INTERNAL AUDIT CHARTER)

No.: 098E/DPI.004/DIR-SKP/U/III/2026

#### I. KETENTUAN UMUM

1. **Unit Audit Internal** adalah unit kerja dalam Perseroan yang menjalankan fungsi audit internal secara independen dan objektif untuk memberikan nilai tambah dan meningkatkan operasional Perseroan.
2. **Piagam Unit Audit Internal (“Piagam”)** ini merupakan pedoman kerja bagi Unit Audit Internal dalam melaksanakan tugas, tanggung jawab, dan wewenangnya.
3. Piagam ini disusun dengan mengacu pada Peraturan Otoritas Jasa Keuangan Nomor 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Audit Internal serta peraturan perundang-undangan yang berlaku.

#### II. STRUKTUR DAN KEDUDUKAN UNIT AUDIT INTERNAL

1. Unit Audit Internal dipimpin oleh seorang Kepala Unit Audit Internal yang diangkat dan diberhentikan oleh Direktur Utama dengan persetujuan Dewan Komisaris.
2. Kepala Unit Audit Internal bertanggung jawab secara langsung kepada Direktur Utama dan secara fungsional kepada Dewan Komisaris.
3. Unit Audit Internal bersifat independen terhadap kegiatan operasional Perseroan.

#### III. TUGAS DAN TANGGUNG JAWAB

Unit Audit Internal mempunyai tugas dan tanggung jawab paling sedikit sebagai berikut:

1. Menyusun dan melaksanakan rencana audit tahunan berbasis risiko.
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen

#### I. GENERAL PROVISIONS

1. **Internal Audit Unit** is a function within the Company that performs internal audit activities independently and objectively to provide added value and improve the Company’s operations.
2. **This Internal Audit Charter (“Charter”)** serves as a working guideline for the Internal Audit Unit in performing its duties, responsibilities, and authorities.
3. This Charter is prepared in reference to Financial Services Authority Regulation No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Internal Audit Charter and prevailing laws and regulations.

#### II. STRUCTURE AND POSITION OF THE INTERNAL AUDIT UNIT

1. The Internal Audit Unit is headed by a Chief of Internal Audit appointed and dismissed by the President Director with the approval of the Board of Commissioners.
2. The Chief of Internal Audit reports directly to the President Director and functionally to the Board of Commissioners.
3. The Internal Audit Unit is independent from the Company’s operational activities.

#### III. DUTIES AND RESPONSIBILITIES

The Internal Audit Unit has at least the following duties and responsibilities:

1. Prepare and implement a risk-based annual audit plan.
2. Examine and evaluate the implementation of internal controls and risk management

risiko sesuai kebijakan Perseroan.

3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, teknologi informasi, dan kegiatan lainnya.
4. Memberikan saran perbaikan dan informasi objektif mengenai kegiatan yang diperiksa kepada manajemen.
5. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut atas rekomendasi audit.
6. Menyusun laporan hasil audit dan menyampaikannya kepada Direktur Utama dan Dewan Komisaris.

#### IV. WEWENANG

Unit Audit Internal berwenang untuk:

1. Mengakses seluruh dokumen, data, informasi, sistem, aset, dan sumber daya Perseroan yang diperlukan dalam pelaksanaan tugasnya.
2. Berkomunikasi langsung dengan Direksi, Dewan Komisaris, dan seluruh karyawan.
3. Mengadakan rapat secara berkala dan insidental dengan manajemen dan/atau Dewan Komisaris.
4. Melibatkan tenaga ahli independen apabila diperlukan.

#### V. KODE ETIK

1. Auditor internal wajib mematuhi kode etik profesi audit internal yang ditetapkan oleh asosiasi Audit Internal di Indonesia dan/atau kode etik audit internal yang berlaku secara internasional, termasuk prinsip integritas, objektivitas, kerahasiaan, dan kompetensi.
2. Auditor internal wajib menjaga independensi dan menghindari benturan kepentingan.

systems in accordance with Company policies.

3. Conduct examinations and assessments on the efficiency and effectiveness of finance, accounting, operations, human resources, information technology, and other activities.
4. Provide recommendations and objective information regarding the activities examined to management.
5. Monitor, analyze, and report the implementation of follow-up actions on audit recommendations.
6. Prepare audit reports and submit them to the President Director and Board of Commissioners.

#### IV. AUTHORITY

The Internal Audit Unit has the authority to:

1. Access all documents, data, information, systems, assets, and Company resources required in performing its duties.
2. Communicate directly with the Board of Directors, Board of Commissioners, and all employees.
3. Conduct regular and incidental meetings with management and/or the Board of Commissioners.
4. Engage independent experts if necessary.

#### V. CODE OF ETHICS

1. Internal auditors must comply with the internal audit code of ethics established by the Internal Audit association in Indonesia and/or internationally accepted internal audit codes of ethics, including principles of integrity, objectivity, confidentiality, and competency.
2. Internal auditors must maintain independence and avoid conflicts of interest.

## VI. PERSYARATAN AUDITOR INTERNAL

Auditor internal paling sedikit harus memenuhi persyaratan sebagai berikut:

1. Memiliki integritas dan perilaku profesional yang baik.
2. Memiliki pengetahuan dan pengalaman teknis audit dan disiplin ilmu lain yang relevan.
3. Memahami peraturan perundang-undangan di bidang Pasar Modal dan peraturan terkait lainnya.
4. Wajib meningkatkan kompetensi melalui pendidikan dan pelatihan berkelanjutan.

## VII. PERTANGGUNGJAWABAN

1. Unit Audit Internal wajib menyampaikan laporan pelaksanaan tugas secara berkala kepada Direktur Utama dan Dewan Komisaris.
2. Unit Audit Internal bertanggung jawab atas pelaksanaan tugasnya sesuai dengan Piagam ini dan ketentuan peraturan perundang-undangan yang berlaku.

## VIII. LARANGAN PERANGKAPAN TUGAS DAN JABATAN

1. Auditor internal dan pelaksana dalam Unit Audit Internal dilarang merangkap jabatan atau melaksanakan kegiatan operasional Perseroan maupun anak perusahaannya.
2. Dalam hal terjadi potensi benturan kepentingan, auditor internal wajib mengungkapkan dan tidak terlibat dalam penugasan tersebut.

## VI. INTERNAL AUDITOR REQUIREMENTS

Internal auditors must at least meet the following requirements:

1. Possess integrity and good professional conduct.
2. Have adequate knowledge and technical experience in auditing and other relevant disciplines.
3. Understand capital market regulations and other relevant laws and regulations.
4. Continuously improve competence through ongoing education and training.

## VII. ACCOUNTABILITY

1. The Internal Audit Unit must submit periodic reports on the implementation of its duties to the President Director and Board of Commissioners.
2. The Internal Audit Unit is accountable for performing its duties in accordance with this Charter and prevailing laws and regulations.

## VIII. PROHIBITION OF CONCURRENT POSITIONS

1. Internal auditors and personnel within the Internal Audit Unit are prohibited from holding concurrent operational positions or engaging in operational activities within the Company or its subsidiaries.
2. In the event of a potential conflict of interest, the internal auditor must disclose and refrain from participating in the relevant assignment.

## IX. KETENTUAN PENUTUP

1. Piagam ini dibuat dalam Bahasa Indonesia dan Bahasa Inggris. Apabila terdapat perbedaan penafsiran, maka versi Bahasa Indonesia yang berlaku.
2. Piagam ini berlaku sejak tanggal ditetapkan dan mengikat seluruh Unit Audit Internal Perseroan
3. Piagam ini disahkan berdasarkan keputusan Direksi dengan persetujuan Dewan Komisaris Perseroan.

## IX. CLOSING PROVISIONS

1. This Charter is made in Indonesian and English. In the event of discrepancy, the Indonesian version shall prevail.
2. This Charter shall be effective as of the date of its enactment and shall bind all members of the Company's Internal Audit Unit.
3. This Charter is enacted based on a resolution of the Board of Directors with the approval of the Board of Commissioners of the Company.