

PUBLIC ACCOUNTANT



The External Audit function is implemented through the implementation of Audit of the Company's Financial Statements by a Public Accountant Firm, to ensure that the financial information referred to is prepared and presented in a quality manner, form and express an opinion on the fairness of the Company's Financial Statements and internal control review, including re-examining on matters that have been examined by Internal Audit and observing procedures performed by Internal Audit.

Pursuant to POJK No. 37/POJK.03/2019 on Transparency and Publication of Bank Reports and SEOJK No. 9/SEOJK.03/2020 on Transparency and Publication of Conventional Commercial Banks Reports, audits of the Company's Financial Statements for the 2023 fiscal year have been conducted by independent, competent, professional and objective public accountants according to the Public Accountants Professional Standards, as well as work agreements and the set audit scopes.

Appointment of Public Accountant

Pursuant to the resolution of the Annual GMS dated 14 March 2023, the Meeting has appointed Public Accountant Firm Tanudiredja, Wibisana, Rintis & Rekan (member firm of the PwC global network) as Public Accountant Firm and Lucy Luciana Suhenda as Public Accountant who will audit the Company's Consolidated Financial Statements and Financial Statements of the Company's Micro and Small Business Funding Program (PUMK) for Fiscal Year 2023. The 2023 financial year is the third audit period for KAP Tanudiredja, Wibisana, Rintis & Rekan.

The following are chronological process to determine the Public Accountant Firm the 2023 Fiscal Year:

1. The Procurement Team for Public Accountant Firm Financial Statements for Fiscal Year 2023 as determined by the Board of Directors, conducted procurement based on POJK No. 9 of 2023 on the Use of Public Accountant Services and Public Accountant Firms in Financial Service Activities and other related

regulations.

2. Based on the evaluation process of technical and financial aspects on the proposals submitted by the Public Accountant Firm participants of the procurement, the Board of Directors submitted the procurement results to the Board of Commissioners through the Audit Committee.
3. The Audit Committee submitted recommendations on the results of the Public Accountant Firm procurement to the Board of Commissioners, as the basis for submitting the proposal for the appointment of Public Accountant Firm at the Annual GMS on 14 March 2023.
4. Appointment of KAP through Annual GMS on 14 March 2023.
5. Bank Mandiri submits the results of the AGMS on 14 March 2023 on the appointment of Public Accountant Firm to the Participants in the Procurement.

Bank Mandiri applies the principles of Professional Ethics in carrying out the determination of External Auditors, which are:

1. Professional responsibility
2. Public interests
3. Integrity
4. Objectivity
5. Professional competence and prudence
6. Confidentiality
7. Professional behaviour
8. Technical standard.