AKUNTAN PERSEROAN

CORPORATE ACCOUNTANT

Usulan Kantor Akuntan Publik (KAP) untuk Audit Laporan Keuangan Perseroan dan Laporan Keuangan TJSL PT Pos Indonesia (Persero) Tahun 2024, serta memperhatikan Keputusan Rapat Umum Pemegang Saham (RUPS) Tahunan Tahun Buku 2023 PT Pos Indonesia (Persero) tanggal 18 Juli 2024, dengan ini kami selaku RUPS PT Pos Indonesia (Persero) melalui Surat Nomor : S-614/MBU/11/2024 , Menetapkan KAP Kanaka Puradiredja, Suhartono (Nexia International Limited) sebagai auditor eksternal untuk melakukan audit Laporan Keuangan Konsolidasian Perseroan dan Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) PT Pos Indonesia (Persero) untuk Tahun Buku yang berakhir pada tanggal 31 Desember 2024.

Berikut daftar Akuntan Publik dan KAP yang melakukan audit atas laporan keuangan peseroan selama 5 Tahun terakhir:

1. 2020 : Drs. Sikanto, Ak, CA, CPA., MM.
2. 2021 : Drs. Sikanto, Ak, CA, CPA., MM.
3. 2022 : Drs. Sikanto, Ak, CA, CPA., MM.
4. 2023 : Leknor Joni, CPA
5. 2024 : Desman P. I. Tobing, CPA

Proposal of a Public Accounting Firm (KAP) for the Audit of the Company's Financial Statements and the Corporate Social Responsibility (TJSL) Financial Statements of PT Pos Indonesia (Persero) for the 2024 Financial Year, and in consideration of the Resolution of the Annual General Meeting of Shareholders (GMS) for the 2023 Financial Year of PT Pos Indonesia (Persero) dated July 18, 2024, we, as the GMS of PT Pos Indonesia (Persero), through Letter Number: S-614/MBU/11/2024, appoint KAP Kanaka Puradiredja, Suhartono (Nexia International Limited) as the external auditor to audit the Company's Consolidated Financial Statements and the Financial Statements for the Implementation of the Micro and Small Enterprise Funding Program (PUMK) of PT Pos Indonesia (Persero) for the Financial Year ending December 31, 2024.

The following is a list of Public Accountants and KAPs that have audited the Company's financial statements over the past 5 years:

1. 2020: Drs. Sikanto, Ak, CA, CPA., MM.
2. 2021 : Drs. Sikanto, Ak, CA, CPA., MM.
3. 2022 : Drs. Sikanto, Ak, CA, CPA., MM.
4. 2023: Leknor Joni, CPA
5. 2024: Desman P. I. Tobing, CPA

Nama dan tahun KAP yang melakukan audit Laporan Keuangan Tahunan 5 tahun terakhir

1. 2020 : KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
2. 2021 : KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
3. 2022 : KAP Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
4. 2023 : KAP Hendrawinata, Hanny, Erwin & Sumargo
5. 2024 : KAP Kanaka Puradiredja, Suhartono

Selama pelaksanaan audit tidak memperoleh hambatan dalam mengakses dokumen yang dibutuhkan. Hasil audit telah disampaikan dalam laporan audit dan permasalahan yang ada telah disampaikan melalui management letter kepada Direksi. Jasa yg diberikan adalah General Audit atas Laporan Keuangan Konsolidasian PT Pos Indonesia (Persero) dan TJSL Tahun 2023 termasuk Audit atas Bantuan Operasional LPU sesuai Prosedur Yang Disepakati. Fee untuk jasa yang diberikan akuntan publik adalah Rp 1.332.000.000,- (satu miliar tiga ratus tiga puluh dua juta rupiah).

Name and year of audit of the Public Accounting Firm that conducted the Annual Financial Statements audit for the last 5 years

1. 2020: Public Accounting Firm of Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
2. 2021: Public Accounting Firm of Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
3. 2022: Public Accounting Firm of Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
4. 2023: Public Accounting Firm of Hendrawinata, Hanny, Erwin & Sumargo
5. 2024: Public Accounting Firm of Kanaka Puradiredja, Suhartono

During the audit, there were no obstacles in accessing the required documents. The audit results were presented in the audit report, and any issues were communicated through a management letter to the Board of Directors. The services provided are a General Audit of the Consolidated Financial Statements of PT Pos Indonesia (Persero) and the 2023 Corporate Social Responsibility (TJSL), including an Audit of the LPU Operational Assistance in accordance with Agreed-Upon Procedures. The fee for the services provided by the public accountant is IDR 1,332,000,000 (one billion three hundred thirty-two million rupiah).

Akuntan publik juga memberikan jasa:

1. A1. Audit Laporan Keuangan Tahunan;
2. Evaluasi Kinerja Perusahaan;
3. Evaluasi Key Performance Indicators;
4. Audit Kepatuhan Terhadap Peraturan Perundang-undangan;
5. Audit Kepatuhan Perusahaan Terhadap Sistem Pengendalian Internal;
6. Audit Laporan Keuangan Pelaksanaan Tanggung Jawab Sosial dan Lingkungan;
7. Audit Kepatuhan Pelaksanaan TJSL Terhadap Peraturan Perundang-undangan;
8. Audit Kepatuhan Pelaksanaan TJSL Perusahaan Terhadap Sistem Pengendalian Internal;
9. Audit atas penerapan Prosedur yang Disepakati - mengenai Aktivitas Layanan Pos Universal;
10. Audit atas penerapan Prosedur yang Disepakati - pengisian SOE Anaplan BUMN

The public accountant also provides the following services:

1. A1. Audit of Annual Financial Statements;
2. Company Performance Evaluation;
3. Key Performance Indicator Evaluation;
4. Compliance Audit with Legislation;
5. Compliance Audit with the Company's Internal Control System;
6. Compliance Audit with the Corporate Social Responsibility Implementation;
7. Compliance Audit with the Corporate Social Responsibility Implementation with Legislation;
8. Audit of the Implementation of the Corporate Social Responsibility Implementation with the Internal Control System;
9. Audit of the Implementation of the Agreed-Upon Procedures for Universal Postal Service Activities;
10. Audit of the Implementation of the Agreed-Upon Procedures for Completing the SOE for BUMN Anaplan