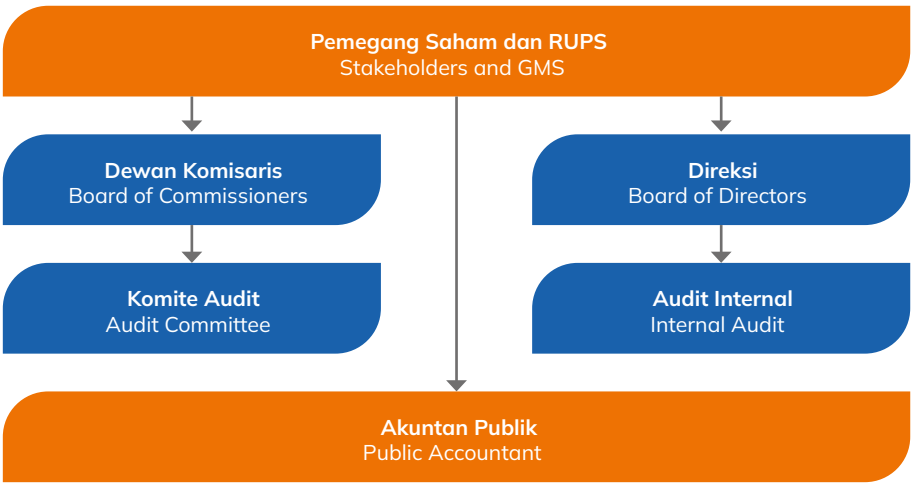
Auditor Eksternal
External Auditor

Auditor eksternal memberikan *assurance* atau penjaminan dan audit atas laporan keuangan Pupuk Kaltim. Auditor eksternal memiliki peran besar dalam transparansi dan akuntabilitas Perusahaan, khususnya terkait informasi yang tercantum dalam laporan keuangan. Untuk menjaga integritasnya, kewenangan penunjukan Akuntan Publik selaku auditor eksternal Perusahaan dimiliki langsung oleh Pemegang Saham yang diputuskan dalam RUPS atau keputusan sirkuler.

External auditors provide assurance and audit of Pupuk Kaltim's financial statements. External auditors have a major role in the Company's transparency and accountability, especially regarding the information contained in the financial statements. To maintain its integrity, the authority to appoint a Public Accountant as the Company's external auditor is held directly by the Shareholders as decided in the GMS or circular decision.



Penetapan Kantor Akuntan Publik Rintis, Jumadi, Rianto dan Rekan (PwC) untuk Mengaudit Laporan Keuangan Konsolidasian Perseroan dan Laporan Keuangan Program Pendanaan Usaha Mikro dan Usaha Kecil (PUMK) untuk tahun buku 2025 telah disetujui oleh PT Danantara Aset Management (Persero) melalui surat No. SR.119/DI-DAM/MDF/2025 Perihal Persetujuan Penunjukan Kantor Akuntan Publik (KAP).

The appointment of Public Accounting Firm Rintis, Jumadi, Rianto and Partners (PwC) to Audit the Company's Consolidated Financial Statements and the Financial Statements of the Micro and Small Business Funding Program (PUMK) for the 2025 financial year has been approved by PT Danantara Aset Management (Persero) through letter number. SR.119/DI-DAM/MDF/2025 Regarding Approval of the Appointment of a Public Accounting Firm (KAP).

Penunjukkan auditor eksternal telah memenuhi ketentuan Peraturan Menteri Keuangan RI No. 17/PMK.01/2008 tentang Jasa Akuntan Publik, Pasal 3 terkait pembatasan masa pemberian jasa di mana KAP hanya boleh melakukan audit maksimal 6 (enam) tahun buku berturut-turut dengan seorang Akuntan Publik maksimal 3 (tiga) tahun buku berturut-turut.

The appointment of the external auditor has complied with the provisions of the Minister of Finance Regulation No. 17/PMK.01/2008 concerning Public Accountant Services, Article 3 concerning the limitation of the service period where the KAP may only conduct audits for a maximum of 6 (six) consecutive fiscal years with a Public Accountant for a maximum of 3 (three) consecutive fiscal years.

KAP yang telah mengaudit Laporan Keuangan Pupuk Kaltim selama 2020 hingga 2025 adalah sebagai berikut.

The KAPs that have audited Pupuk Kaltim's Financial Statements from 2020 to 2025 are as follows.

Jumlah Periode Akuntan Publik dan KAP, Ruang Lingkup Audit, dan Besarnya Imbalan Jasa Audit

Number of Public Accountant and KAP Periods, Scope of Audit, and Amount of Audit Service Fee

Tahun Buku Fiscal Year	**Akuntan Publik** Public Accountant	**Kantor Akuntan Publik** Public Accountant Firm	**Ruang Lingkup Audit dan Jasa Lainnya** Scope of Audit and Other Service	**Opini Audit** Audit Opinion	**Biaya Audit** Audit Fee **(Rp)**
2025	Yanto AP.0241	Rintis, Jumadi, Rianto dan Rekan No. Registrasi 315/ KM.1/2024	Jasa Audit • Audit Laporan Keuangan • *Management Letter* • Audit Kepatuhan • Audit Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Kecil (UMK) • Audit Pencapaian KPI	Wajar dalam Semua Hal yang Material	2.982.901.000
	Heryanto AP.1784		Jasa Non Audit • *Agreed Upon Procedure* (AUP) Laporan Komposit Risiko		75.000.000
			• Financial Report Audit • Management Letter • Compliance Audit • Financial Report Audit of Micro and Small Business Funding Program (UMK) Implementation • KPI Achievement Audit Non-Audit Service • Agreed Upon Procedure(AUP) Composite Risk Report	Fair in All Material Respects	
2024	Dedy Lesmana AP.1782	Rintis, Jumadi, Rianto dan Rekan No. Registrasi 315/ KM.1/2024	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Kecil (UMK) • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	3.052.000.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • Financial Report Audit of Micro and Small Business Funding Program (UMK) Implementation • KPI Achievement Audit	Fair Without Exception	
2023	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Kecil (UMK) • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	3.045.000.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • Financial Report Audit of Micro and Small Business Funding Program (UMK) Implementation • KPI Achievement Audit	Fair Without Exception	
2022	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit PKBL • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	2.046.840.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • PKBL Audit • KPI Achievement Audit	Fair Without Exception	
2023	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit Laporan Keuangan Pelaksanaan Program Pendanaan Usaha Mikro dan Kecil (UMK) • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	3.045.000.000

Tahun Buku Fiscal Year	Akuntan Publik Public Accountant	Kantor Akuntan Publik Public Accountant Firm	Ruang Lingkup Audit dan Jasa Lainnya Scope of Audit and Other Service	Opini Audit Audit Opinion	Biaya Audit Audit Fee (Rp)
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • Financial Report Audit of Micro and Small Business Funding Program (UMK) Implementation • KPI Achievement Audit	Fair Without Exception	
2022	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit PKBL • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	2.046.840.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • PKBL Audit • KPI Achievement Audit	Fair Without Exception	
2021	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit PKBL • Audit Pencapaian KPI	Wajar Tanpa Pengecualian	2.956.000.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • PKBL Audit • KPI Achievement Audit	Fair Without Exception	
2020	Toto Harsono AP. 1122	Tanudiredja, Wibisana, Rintis dan Rekan No. Registrasi 241/ KM.1/2015	• Audit Laporan Keuangan • Audit Evaluasi Kinerja • Audit Kepatuhan • Audit PKBL • Audit Pencapaian KPI • Audit Tindak Lanjut Arahan dan Keputusan RUPS	Wajar Tanpa Pengecualian	2.471.500.000
			• Financial Report Audit • Performance Evaluation Audit • Compliance Audit • PKBL Audit • KPI Achievement Audit • Follow-up Audit of GMS Directives and Resolutions	Fair Without Exception	

JASA LAIN YANG DIBERIKAN SELAIN JASA AUDIT LAPORAN KEUANGAN TAHUNAN

Pihak yang ditunjuk Pupuk Kaltim sebagai Akuntan Publik juga memberikan jasa lain berupa Jasa Prosedur yang Disepakati (*Agreed Upon Procedure*) terkait Laporan Komposit Risiko Tahun 2024 PT Pupuk Kalimantan Timur dengan nilai pekerjaan sebesar Rp75.000.000. Jasa tersebut dilaksanakan terhitung sejak tanggal 17 September 2025, sebagaimana tercantum dalam Surat Perintah Mulai Kerja (SPMK) No. 30021/A/MR/F0202//ET/2025 tanggal 17 September 2025.

OTHER SERVICES PROVIDED IN ADDITION TO ANNUAL FINANCIAL STATEMENT AUDIT SERVICES

The party appointed by Pupuk Kaltim as Public Accountant also provides other services in the form of Agreed Upon Procedure Services related to the 2024 Composite Risk Report of PT Pupuk Kalimantan Timur with a work value of Rp75,000,000. These services were carried out starting from September 17, 2025, as stated in the Work Commencement Order (SPMK) No. 30021/A/MR/F0202//ET/2025 dated September 17, 2025.