

# PUBLIC ACCOUNTANT



The External Audit function is carried out through the audit of the Company's Financial Statements by an independent Public Accountant Firm. This process ensures that the financial information is prepared and presented with high quality, adhering to applicable standards. The audit involves expressing an opinion on the fairness of the Company's Financial Statements and conducting an internal control review. In addition, it includes re-examining matters previously reviewed by Internal Audit and observing the procedures implemented by Internal Audit.

Pursuant to POJK Number 37/POJK.03/2019 on Transparency and Publication of Bank Reports and SEOJK Number 9/SEOJK.03/2020 on Transparency and Publication of Conventional Commercial Banks Reports, the audit of the Company's Financial Statements for the 2024 fiscal year was performed by independent, competent, professional, and objective public accountants. The audit was conducted in compliance with the Public Accountants Professional Standards, work agreements, and the predetermined audit scope.

## Appointment of Public Accountant

Pursuant to the resolution of the Annual GMS dated 7 March 2024, the Meeting has appointed Public Accountant Firm KAP Rintis, Jumadi, Rianto & Rekan (formerly Tanudiredja, Wibisana, Rintis & Rekan (a member firm of PricewaterhouseCoopers Global network)) who will audit the Company's Consolidated Financial Statements, Financial Statements of the Company's Micro and Small Business Funding Program (PUMK), and other statements for Fiscal Year 2024. The 2024 financial year is the fourth audit period for KAP Rintis, Jumadi, Rianto & Rekan (formerly Tanudiredja, Wibisana, Rintis & Rekan (a member firm of PricewaterhouseCoopers Global network)) .

The following are chronological process to determine the Public Accountant Firm the 2024 Fiscal Year:

1. The Procurement Team for Public Accountant Firm Financial Statements for Fiscal Year 2024 as determined by the Board of Directors, conducted procurement based on POJK Number 9 year 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 07 March 2024.
4. Appointment of KAP through Annual GMS on 07 March 2024.
5. Bank Mandiri submits the results of the AGMS on 07 March 2024 on the appointment of Public Accountant Firm to the Participants in the Procurement.

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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.

### Public Accountant Firm, Accountant Name and Audit Fees and Other Services

Total fees for audit work and other services provided by Public Accountant Firm Rintis, Jumadi, Rianto & Rekan (formerly Tanudiredja, Wibisana, Rintis & Rekan (a member firm of PricewaterhouseCoopers Global network)) as Public Accountant Firm and Lucy Luciana Suhenda as Public Accountant for 2024 fiscal year amounted to Rp16,707,600,000 (including OPE and VAT) is an audit and other services fees for the 2024 financial year amounting to Rp16,707,600,000 (including OPE and VAT) processed in one procurement and the same engagement letter

The details of the Audit and other services fees for the 2024 financial year are as follows:

#### Fees for Audit Services and Other Services

No.	Types of Services	Fee (Including OPE & VAT)
<b>Bank Mandiri Consolidated Financial Statement Audit Services</b>		
1.	Audit of the Consolidated Financial Statements in accordance with SAK (Financial Accounting Standards) in Indonesia and SPAP (Public Accountants Professional Standards).	Rp14,269,684,800
2.	Review of Bank Publication Reports	Rp56,887,500
3.	Summary of Management Comments, Suggestions and Responses (Management Letter).	Rp113,164,500
4.	Audit of the Financial Statements of PT Bank Mandiri (Persero) Tbk Dili Branch, Timor Leste.	Rp485,813,700
5.	Audit on Trust Activities as part of the general audit object for the Bank in accordance with the OJK Regulation.	Rp96,126,000
<b>Subtotal</b>		<b>Rp15,021,676,500</b>
<b>Partnerships and Community Development Program Financial Report Audit</b>		
1.	The audit of PUMK Financial Statements was in accordance with SAK ETAP (Entities without Public Accountability) in Indonesia, the provisions of the Ministry of BUMN and the PUMK Program Accounting Guidelines.	Rp98.179.500
<b>Subtotal</b>		<b>Rp98,179,500</b>