

Tangerang, 2 September 2021  
No. 067 /IR-CS/DP/ IX /2021

Lampiran: 1 (satu) halaman

**Kepada Yth.**  
**Otoritas Jasa Keuangan**  
**Gedung Sumitro Djojohadikusumo**  
**Departemen Keuangan RI**  
**Jl. Lapangan Banteng Timur 1-4**  
**Jakarta 10710**

**Up. Kepala Departemen Pengawasan Pasar Modal 2B**

Perihal : Laporan Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik dalam rangka audit atas informasi keuangan historis tahunan posisi 31 Desember 2021

Dengan hormat,

Dengan ini dilaporkan bahwa berdasarkan surat persetujuan Dewan Komisaris tanggal 1 September 2021, telah dilakukan penunjukan Akuntan Publik (AP) dan/atau Kantor Akuntan Publik (KAP) dalam rangka audit atas informasi keuangan historis tahunan posisi 31 Desember 2021 sebagai berikut:

Kantor Akuntan Publik

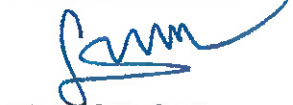
- a. Nama : Mirawati Sensi Idris
- b. Nomor Surat Tanda Terdaftar : No. S-705/PM.233/2017

Untuk melengkapi laporan ini, terlampir kami sampaikan:

1. Dokumen penunjukan AP dan/atau KAP berupa Perjanjian Kerja antara PT Duta Pertiwi Tbk dengan KAP Mirawati Sensi Idris; dan
2. Rekomendasi Komite Audit dalam penunjukan AP dan/atau KAP.

Demikian disampaikan, atas perhatiannya kami ucapkan terima kasih.

Hormat kami,  
PT Duta Pertiwi Tbk



**Lie Jani Hariyanto**  
Wakil Direktur Utama

*Tembusan: Direktorat Lembaga dan Profesi Penunjang Pasar Modal*

## **Rekomendasi Komite Audit dalam Penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik**

Sehubungan dengan rencana penggunaan jasa Akuntan Publik (AP) dan Kantor Akuntan Publik (KAP) untuk audit atas informasi keuangan historis tahunan posisi 31 Desember 2021, kami merekomendasikan penggunaan jasa dari AP dan KAP Mirawati Sensi Idris.

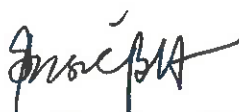
Adapun pertimbangan dalam rekomendasi terhadap AP dan KAP di atas, adalah sebagai berikut:


1. Komite Audit menilai AP, KAP dan orang dalam KAP bertindak independen dalam melakukan tugas audit atas buku Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2020, sehingga Komite Audit beryakinan AP, KAP dan orang dalam KAP akan tetap bertindak independen dalam melakukan tugas audit atas buku Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2021;
2. Ruang lingkup audit mencakup audit penuh (*full scope*) atas Laporan Keuangan Konsolidasian Perseroan dan Entitas Anak, yang terdiri dari Laporan Posisi Keuangan Konsolidasian, Laporan Laba Rugi dan Penghasilan Komprehensif Lain Konsolidasian, Laporan Perubahan Ekuitas Konsolidasian serta Laporan Arus Kas Konsolidasian untuk tahun yang berakhir pada 31 Desember 2021;
3. Imbalan jasa audit atas buku Perseroan untuk tahun buku yang berakhir pada tanggal 31 Desember 2021 cukup wajar dengan mengacu pada keahlian serta pengalaman AP dan KAP;
4. Komite Audit menilai AP, KAP dan tim audit dari KAP memiliki keahlian dan pengalaman yang cukup dalam melakukan tugas audit untuk perusahaan terbuka pada umumnya dan perusahaan properti pada khususnya;
5. Metodologi, teknik dan sarana audit yang digunakan KAP dalam melakukan tugas audit atas buku Perseroan yang berakhir pada tanggal 31 Desember 2021 akan mengacu pada Standar Akuntansi Keuangan di Indonesia.
6. Kami menilai potensi risiko atas penggunaan jasa audit oleh KAP yang sama secara berturut-turut untuk kurun waktu yang cukup panjang, dapat diminimalisir mengingat sampling yang diambil cukup memadai sehingga apabila terjadi kekurangan dalam hal internal kontrol dapat mudah terdeteksi.
7. Hasil evaluasi kami yang cukup memuaskan terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh KAP pada periode sebelumnya.

Demikian agar maklum.

Hormat kami,

**Komite Audit PT Duta Pertiwi Tbk**

  
**Susiyati Bambang Hirawan**  
Ketua

  
**Rusli Prakarsa**  
Anggota

  
**Rudiantara**  
Anggota

# MIRAWATI SENSI IDRIS

Registered Public Accountants  
Business License No.1353/KM.1/2016  
Intiland Tower, 7<sup>th</sup> Floor  
Jl. Jenderal Sudirman, Kav 32  
Jakarta – 10220  
INDONESIA

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July 29, 2021

Ref. No.: 185/VII/2021/GA/LS/MSId

Directors  
**PT Duta Pertiwi Tbk**  
Sinar Mas Land Plaza  
Grand Boulevard, BSD Green Office Park  
BSD City, Tangerang 15345

Subject: Engagement Letter for the Audit of the Consolidated Financial Statements of PT Duta Pertiwi Tbk and Its Subsidiaries

Dear Sir/Madam,

This is to confirm our mutual understanding of the terms and of the engagement for the general audit of the consolidated financial statements of **PT Duta Pertiwi Tbk** (“the Company”) and its subsidiaries (altogether referred to as “the Group”), which comprise the consolidated statement of financial position as at December 31, 2021, and the consolidated statement of profit or loss and other comprehensive income, changes in equity, and cash flows for the year then ending for the purpose of expressing our opinion on the afore-mentioned consolidated financial statements in conformity with Indonesian Financial Accounting Standards.

In addition, we will also provide the reports in accordance with the instructions from your group company or group company’s auditors.

### **The Responsibilities of the Auditor**

We will conduct our audit in accordance with the auditing standards established by the Indonesian Institute of Certified Public Accountants (IAPI). Those standards require that we comply with the Code of Ethics of the Profession and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement. It is important to recognize that there are inherent limitations in the auditing process. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement, whether due to fraud or error. We will design our audit to obtain reasonable, but not absolute, assurance of detecting errors or fraud that would have a material effect on the Company's consolidated financial statements, as well as other illegal acts having a direct and material effect on the consolidated financial statements. Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatements may not be detected, even though the audit is properly planned and performed in accordance with auditing standards.

In making our risk assessments, we consider internal control relevant to the Company's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control. However, we will communicate to you in writing concerning any significant deficiencies in internal control relevant to the audit of the financial statements that we have identified during the audit.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as the overall presentation of the consolidated financial statements.

Our audit does not incorporate the tests and specific inquiries that might be performed pursuant to a tax audit conducted by the Directorate General of Tax. Thus, while our audit may consider certain aspects of taxation, it should not be relied upon to detect all exposure that might be identified during a tax audit conducted by Directorate General of Tax.

Our ability to express an opinion, and the form of our opinion, will, of course, be dependent on the results of the audit procedures performed and the sufficiency and appropriateness of the audit evidences obtained. Accordingly, we could not ascertain the issuance of an unqualified opinion. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or decline to issue a report as a result of this engagement. If we are unable to complete our audit or if our report requires modification, the reasons thereof will be discussed with the Company's management. If such matters cannot be amicably settled, we have the right to withdraw from this engagement.

### Identification of the Applicable Financial Reporting Framework

The preparation and presentation of the consolidated financial statements are in accordance with Indonesian Financial Accounting Standards which comprise the statements and interpretations issued by the Board of Financial Accounting Standards of the IAI and the Board of Sharia Accounting Standards of IAI and Regulation of the Financial Services Authority (OJK) No. VIII.G.7 regarding "Presentation and Disclosure of Public Companies' Financial Statements".

### The Responsibilities of Management

Our audit will be conducted on the basis that management and those charged with governance acknowledge and understand that they have responsibility:

- (a) For the preparation and presentation of the consolidated financial statements in accordance with Indonesian Financial Accounting Standards;
- (b) For such internal control as management and those charged with governance determine is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error; and
- (c) To provide us with:
  - (i) Access to all information of which management and those charged with governance is aware that is relevant to the preparation of the consolidated financial statements such as records, documentation, and other matters;
  - (ii) Additional information that we may request from management and those charged with governance for the purpose of the audit; and
  - (iii) Access to persons within the Company from whom we determine it necessary to obtain audit evidence.

Management's failure to provide us, on a timely basis, with the information referred to above or access to persons within the Company may cause delay in our report, modify our procedures, or at the last resort, terminate our engagement.

- (d) To ensure compliance with all regulations that are applicable to the Company including, but not limited to, compliance with Circular Letter of the Head of Finance Professions Supervisory Center (PPPK) No. SE-7/PPPK/2019 regarding Guidelines for Implementation of Know Your Customer Principles and Circular Letter of the Head of Finance Professions Supervisory Center (PPPK) No. SE-2/PPPK/2019 regarding Requirement to Deliver Clients' Audited Financial Statements by Public Accountant Firms. In accordance with SE-7/PPPK/2019, this engagement will include implementation of procedures and data requests relating to Know Your Customer Principles, and the Company's management agrees to implement those procedures and will provide us with any required information, and; in accordance with SE-2/PPPK/2019 the Company's management permits us to submit (hard and/or soft copies) of the audited consolidated financial statements of the Company including our report thereon (auditor's report) to the Ministry of Finance (MOF) in accordance with MOF's regulation.

Our audit does not incorporate tests and specific inquiries designed to identify past or future instances of non-compliance with relevant government or other industry regulations concerning filing, reporting, maintenance of ratios, or any other matters. While it may consider certain aspects of regulatory requirements, our audit should not be relied upon to detect all instances of non-compliance that may be identified by the relevant regulatory bodies.

Management is also responsible for adjusting the Company's consolidated financial statements to correct misstatements.

As part of our audit process, we will request from management and those charged with governance, written confirmation concerning representations made to us in connection with the audit. We will also request that management confirms certain representations made to us during our audit, including the management's representations that the effects of unrecorded misstatements are immaterial, individually and in aggregate, to the Company's consolidated financial statements as a whole. The results of our audit test, the responses to those inquiries and related written representations of management as required by auditing standards in Indonesia are part of the evidential matter that we will rely on as auditors in forming our opinion on the consolidated financial statements.

Because of the importance of management's representations, the Company agrees to release and indemnify Mirawati Sensi Idris (MSId) and its personnel from all claims, liabilities, and expenses relating to our services under this engagement letter attributable to any misrepresentation by management.

We look forward to full assistance to be supplied by your staff and directors during our audit process, including preparation of schedules and analyses of accounts. These matters will be discussed in a separate letter which will be provided to you before we commence our interim and year-end audit. We trust that your personnel will make available to us whatever records, documentation and other information required in connection with our audit.

When there is an examination on the Company or request to give clarification on certain matters by any regulatory authorities, including the Tax Office, in relation to financial statements that have been audited or certain information on the audited financial statements, the Company's management permits us to submit our audit working papers related to the matters, directly to the regulatory authorities upon request.

## Reporting

We will submit five (5) copies of audit report in Bahasa Indonesia and English.

## Fees

Our fee for the above engagement is **Rp 360,000,000** (Three Hundred and Sixty Million Rupiah), excluding VAT and out-of-pocket expenses such as transportation, meals, daily allowances, accommodation, postage, courier, photocopies, communications, additional copies of reports, document translation fee, etc., which will be billed separately at cost.

The fee will be billed as the audit progresses. On this basis, payments are due in accordance with the stipulation of the following timetable:

	<u>Rp</u>
30% upon signing of this engagement letter	108,000,000
40% after 2 weeks of fieldwork	144,000,000
30% upon submission of the draft of audit report	<u>108,000,000</u>
Total Audit Fees	<u>360,000,000</u>

#### **Inclusion of MSId Reports or References to MSId in Other Documents or Electronic Files**

If the Company intends to publish or otherwise reproduce in any document our report on the Company's consolidated financial statements, or otherwise make reference to MSId in a document that contains other information in addition to the audited consolidated financial statements (e.g., in a periodic filing with a regulator, in a debt or equity offering circular, or in a private placement memorandum), thereby associating MSId with such document, the Company agrees that its management will provide us with a draft of the document to read and obtain our approval for the inclusion or incorporation by reference of our report, or the reference to MSId, in such document before the document is finalized and distributed.

In addition, you agree that this term of engagement does not oblige us to approve either by preparing separate letter or other form of approval, in case of inclusion of our audit report on the above-mentioned consolidated financial statements for registration purposes to any government bodies or reissue our report for securities offering purposes or other financial transactions, or to affirm to other parties' reliance on our audit report. Any work in connection with an offering, including an agreement to provide such written approval or consent will be a separate engagement and subject to a separate engagement contract.

If the Company receives any request for information or any other communication from OJK or its staff or other regulatory bodies related to our engagement, the Company agrees that its management will notify us promptly of such request or communication and will provide us promptly with copies of all such requests or communications. Prior to sending any response or other written communication to OJK, or its staff or other regulatory bodies, that references MSId, services provided by MSId, or any report issued by MSId, the Company agrees that its management will provide us with such proposed response or written communication and allow us a reasonable amount of time to review such proposed response or written communication and comment on the accuracy of such references.

**Ownership and Access to our Files/ Confidentiality of Information**

The working papers and files for this engagement, created by us during the course of the audit, including the electronic documents and files, are the property of MSId. Where the Company's confidential information are contained therein, those will be stored in accordance with MSId's policies. In accordance with Code of Ethics of Professional Public Accountants established by IAPI, we are obliged to maintain confidentiality of the Company's information and would not disclose such information to any external party outside our Firm, without prior consent from the Company, except if there is obligation to disclose such information according to the prevailing law or any other prevailing regulations.

Where we are the component auditor of other Moore Global firms, we are often requested by the principal auditor to provide access to working papers in connection with the statutory audit of the consolidated financial statements of the Group Company. In such case, if applicable, you agree that we are allowed to provide access to our working papers to the principal auditor without a prior written consent from you.

**Limitation of Liability and Indemnification**

The Company agrees that MSId and its personnel will not be liable to the Company for any claims, liabilities, or expenses relating to this engagement for an aggregate amount in excess of the fees paid by the Company to MSId pursuant to this engagement.

The Company will indemnify and hold harmless MSId and its personnel from all claims, liabilities, and expenses whatsoever, whether brought or incurred by the Company or any third parties, arising directly or indirectly from the services provided under this letter.

**Applicable Law and Jurisdiction**

If differences arise in the conduct of this engagement cannot be settled amicably, such differences will be settled through the Indonesian Institute of Certified Public Accountants (IAPI).

If such differences could not be settled through IAPI and will result to legal dispute, then the provisions herein shall be governed by and construed in accordance with the Laws of Indonesia and shall be settled within the exclusive jurisdiction of the Court of Central Jakarta.

**Other Terms and Conditions**

Our auditor independence may be impaired if the Company solicit or hire certain MSId personnel. The Company shall not, during the term of this Agreement and for 12 months following its termination, for any reason, without our prior written consent, solicit to employ or nominate for a position on the Company's Board of Directors or a financial reporting oversight role, or hire or appoint to the Company's Board of Directors or a financial reporting oversight role, any professional employee of MSId or of any other MSId Entity who is or has been involved directly or indirectly with the performance of the Services for the current or prior financial year.





We understand the Company's reporting deadlines and requirements in relation to the audit works referred to herein. As such, we would like to inform you that we shall be able to commence our audit work procedures as soon as you have agreed to this Engagement Letter and we shall complete the work within the required timetable. Please note that our liability to meet the deadlines and requirements shall be heavily dependent on the availability and quality of the information required to be provided to us by the Company.

Please sign and return the attached copy of this letter to indicate your acknowledgement of, and agreement with the arrangements for our audit of the consolidated financial statements including our respective responsibilities.

Yours faithfully,

**Mirawati Sensi Idris – Registered Public Accountants**

  
  
**Leo Susanto**  
Partner

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Acknowledged and agreed on behalf of **PT Duta Pertiwi Tbk** by

Date : 1 September 2021

  
**Teky Mailoa**  
President Director

  
**Lie Jani Harjanto**  
Vice President Director

  
**Hongky Jeffry Nantung**  
Director