



PT SELAMAT SEMPURNA Tbk

MANUFACTURER OF AUTOMOTIVE PARTS
MEMBER OF ADR GROUP - AUTOMOTIVE DIVISION



Head Office : ADR Tower Jl. Pantai Indah Kapuk Boulevard, Jakarta 14470 - Indonesia
Factory 1 : Jl. Kapuk Kamal Raya No. 88, Jakarta 14470 - Indonesia
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Jakarta, 8 Mei | May 2026

No : 0104/SS/V/26

Kepada Yth | To :

**Kepala Eksekutif Pengawas Pasar Modal, Keuangan Derivatif dan Bursa Karbon |
Executive Chief of the Capital Market Supervisory, Derivative Financial and Carbon Exchange**

Otoritas Jasa Keuangan | The Indonesian Financial Services Authority

Gedung Sumitro Djojohadikusumo - Departemen Keuangan RI

Jl. Lapangan Banteng Timur No. 1-4

Jakarta 10710

Kepala Divisi Penilaian Perusahaan 2 | Head of Corporate Valuation Division 2

Bursa Efek Indonesia | Indonesia Stock Exchange

Gedung Bursa Efek Indonesia

Jl. Jend. Sudirman Kav. 52-53

Jakarta 12190

Perihal : Penyampaian Laporan Realisasi Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik PT Selamat Sempurna Tbk (Perseroan) terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan dan Informasi Transaksi Penggunaan Jasa Kantor Akuntan Publik.

Re. : Submission of the Realization Report of the Use of Public Accountant Services and Public Accounting Firm of PT Selamat Sempurna Tbk (the Company) on the Implementation of Audit Services on Annual Historical Financial Information and Transaction Information on the Use of Public Accounting Firm Services.

Dengan hormat,

With due respect,

Dalam rangka memenuhi ketentuan:

In compliance with:

- Peraturan Otoritas Jasa Keuangan No.9 Tahun 2023 tanggal 11 Juli 2023 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan; dan
- Surat Edaran OJK No.18/SEOJK.03/2023 tanggal 6 November 2023 tentang Tata Cara Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.

- Financial Services Authority Regulation No.9 of 2023 dated July 11, 2023 concerning the Use of Public Accountant Services and Public Accounting Firms in Financial Services Activities; and
- Circular Letter of OJK No.18/SEOJK.03/2023 dated November 6, 2023 concerning Procedure for the Use of Services of Public Accountants and Public Accounting Firms in Financial Service Activities.

Dengan ini kami menyampaikan:

Hereby we submit:

1. Laporan Realisasi Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik Rintis, Jumadi, Rianto & Rekan - firma anggota jaringan global PricewaterhouseCoopers ("PwC") atas Informasi Keuangan Historis Perseroan Tahun Buku 2025; dan

1. The Realization Report of the use of Public Accountant and Public Accountant Firm Services of Public Accountant Firm Rintis, Jumadi, Rianto & Rekan - a member firm of the PricewaterhouseCoopers ("PwC") on the Company Annual Historical Financial Information For Financial Year 2025; and



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2. Informasi Transaksi Penggunaan Jasa KAP.

sebagaimana terlampir.

Demikian disampaikan, atas perhatiannya diucapkan terima kasih.

Y,
Hormat kami | Regards,
PT Selamat Sempurna Tbk

ANG ANDRI PRIBADI
Wakil Direktur Utama | Vice President Director

Tembusan Yth | CC : 1. Direktur Pengawasan Emiten dan Perusahaan Publik 2, Otoritas Jasa Keuangan (OJK) | Chief Executive of Capital Market Supervision - The Financial Services Authority's (OJK)
2. Direksi PT Bursa Efek Indonesia | Board of Directors Indonesia Stock Exchange

2. Transaction Information On The Use Of Public Accounting Services.

as attached.

Please be informed accordingly, thank you for your kind attention.



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INFORMASI TRANSAKSI PENGGUNAAN JASA KANTOR AKUNTAN PUBLIK DAN AKUNTAN PUBLIK (KAP&AP)

Merujuk pada:

- Peraturan Otoritas Jasa Keuangan (OJK) No.55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
- Peraturan OJK No.9 Tahun 2023 tanggal 11 Juli 2023 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.
- Surat Edaran OJK No.18/SEOJK.03/2023 Tanggal 6 November 2023 tentang Tata Cara Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.

Bersama ini kami menyampaikan Informasi Transaksi Penggunaan Jasa KAP&AP, sebagai berikut:

1. Akuntan Publik ("AP") | Public Accountant

- a. Nama | Name : Ade Setiawan Elimin, CPA
- b. Nomor Registrasi AP dari Menteri Keuangan | AP Registration Number from Ministry of Finance : AP.0225
- c. Nomor Surat Tanda Terdaftar | Registered Certificate Number : No. STTD.AP-80/PM.22/2018
- d. Tahun Penugasan | Year of Assignment : 2025

2. Kantor Akuntan Publik ("KAP") | Public Accountant Firm

- a. Nama | Name : KAP Rintis, Jumadi, Rianto & Rekan
- b. Nomor Surat Tanda Terdaftar | Registered Certificate Number : STTD.KAP-22/PM.021/2024
- c. Tahun Penugasan | Year of Assignment : 2025

TRANSACTION INFORMATION ON THE USE OF SERVICES OF PUBLIC ACCOUNTANT FIRM AND PUBLIC ACCOUNTANT (PAF&PA)

With reference to:

- Financial Services Authority (OJK) Regulation No.55/POJK.04/2015 concerning the Establishment and Guidelines for Work Implementation for Audit Committee.
- OJK Regulation No.9 of 2023 dated July 11th, 2023 concerning the Use of Public Accounting Services and Public Accounting Firms in Financial Services Activities.
- Circular Letter of OJK No.18/SEOJK.03/2023 dated November 6th, 2023 regarding Procedure for the Use of Services of Public Accountants and Public Accounting Firms in Financial Service Activities.

Hereby, we submit Transaction Information on the Use of Services of PAF&PA, as follows:



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- 3. a. Tanggal Opini Auditor | Auditor's Opinion Date : 13 Maret | March 2026
- b. Nomor Surat Opini | Opinion Letter Number : 00326/2.1457/AU.1/04/0225-2/1/III/2026
- c. Opini Auditor | Auditor Opinion : Laporan keuangan konsolidasian menyajikan secara wajar, dalam semua hal yang material, posisi keuangan konsolidasian Grup tanggal 31 Desember 2025, serta kinerja keuangan konsolidasian dan arus kas konsolidasiannya untuk tahun yang berakhir pada tanggal tersebut, sesuai dengan Standar Akuntansi Keuangan di Indonesia.

The consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at 31 December 2025, and its consolidated financial performance and its consolidated cash flows for the year then ended, in accordance with Indonesian Financial Accounting Standards.
- 4. Pihak yang Melakukan Evaluasi terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan : Komite Audit
- 5. a. ID SIPO KAP : 2000005026
- b. Nomor Kontrak antara PT Selamat Sempurna Tbk dan KAP | Contract Number of PT Selamat Sempurna Tbk and KAP : EL202508190007/ASE/ASE
- c. Tanggal Kontrak | Contract Date : 19 Agustus | August 2025
- d. Tanggal Pembayaran Kontrak | Date of the contract payment :

Jadwal Pembayaran Berdasarkan Kontrak Billing Schedule Based on Contract	Pembayaran berdasarkan Penagihan dari KAP Realization based on Billing from PAF
1. Tagihan pertama, pada saat ditandatangani Surat Perikatan. First billing, upon signing Engagement Letter.	19 September 2025



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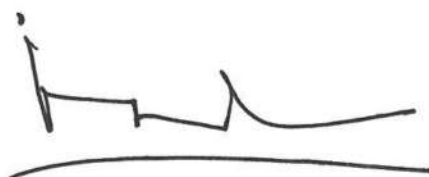
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Jadwal Pembayaran Berdasarkan Kontrak Billing Schedule Based on Contract	Pembayaran berdasarkan Penagihan dari KAP Realization based on Billing from PAF
2. Tagihan kedua, pada saat penyampaian draft Laporan. Second billing, upon presentation of the draft Report.	28 Oktober October 2025
3. Tagihan final, pada saat penyerahan Laporan. Final billing, upon delivered of the Report.	11 Maret March 2026
Catatan: Pembayaran dilakukan sesuai dengan periode dan/atau saat penagihan KAP (Terlampir).	Note: Payment is made according to the period and/or time of KAP' billing (Attached).

- e. Triwulan | Quarter : Triwulan III - 2025 | 3rd Quarter - 2025
Triwulan IV - 2025 | 4th Quarter - 2025
Triwulan I - 2026 | 1st Quarter - 2026
- f. Jumlah Pembayaran Kontrak | :
Contract Payment Amount

 Komite Audit | Audit Committee,



Drs. Joseph Pulo
Ketua Komite Audit
Chairman of Audit Committee



Pradana Ramadhian G
Anggota Komite Audit
Member of Audit Committee



Aida Ria Santoso
Anggota Komite Audit
Member of Audit Committee



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Jakarta, 8 Mei | May 2026

No. 0099/SS/V/26

Kepada Yth | To :

Dewan Komisaris | The Board of Commissioners
PT Selamat Sempurna Tbk

LAPORAN HASIL EVALUASI KOMITE AUDIT

TERHADAP PELAKSANAAN JASA AUDIT ATAS
INFORMASI KEUANGAN HISTORIS TAHUNAN
PT SELAMAT SEMPURNA TBK PER 31 DESEMBER
2025

OLEH KANTOR AKUNTAN PUBLIK RINTIS, JUMADI,
RIANTO & REKAN DAN ADE SETIAWAN ELIMIN, CPA

PENDAHULUAN

Komite Audit PT Selamat Sempurna Tbk ("Perseroan") telah melakukan evaluasi atas pelaksanaan audit atas laporan keuangan konsolidasian Perseroan untuk tahun buku yang berakhir pada 31 Desember 2025, yang dilakukan oleh KAP Rintis, Jumadi, Rianto & Rekan (firma anggota jaringan global PricewaterhouseCoopers) dan Ade Setiawan Elimin, CPA (secara bersama-sama disebut "Auditor Independen").

Evaluasi ini dilakukan dalam rangka pelaksanaan fungsi pengawasan Komite Audit sesuai dengan Peraturan OJK No. 55/POJK.04/2015 dan Peraturan OJK No. 9 Tahun 2023.

Penilaian Komite Audit didasarkan pada interaksi berkala dengan Auditor Independen, pembahasan atas area audit utama, serta penelaahan atas proses dan hasil audit sepanjang siklus pelaporan.

AUDIT COMMITTEE EVALUATION REPORT

ON THE IMPLEMENTATION OF AUDIT SERVICES FOR
THE ANNUAL HISTORICAL FINANCIAL
INFORMATION OF PT SELAMAT SEMPURNA TBK AS
OF DECEMBER 31, 2025

BY PUBLIC ACCOUNTING FIRM RINTIS, JUMADI,
RIANTO & REKAN AND ADE SETIAWAN ELIMIN, CPA

INTRODUCTION

The Audit Committee of PT Selamat Sempurna Tbk (the "Company") has undertaken an evaluation of the audit of the Company's consolidated financial statements for the financial year ended 31 December 2025, performed by KAP Rintis, Jumadi, Rianto & Rekan (a member firm of the global PricewaterhouseCoopers network) and Ade Setiawan Elimin, CPA (collectively, the "Independent Auditor").

This evaluation has been carried out in accordance with OJK Regulation No. 55/POJK.04/2015 and OJK Regulation No. 9 of 2023.

The Committee's assessment is based on ongoing interactions with the Independent Auditor, discussions on key audit areas, and a review of the audit process and outcomes throughout the reporting cycle.



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PENDEKATAN DAN RUANG LINGKUP EVALUASI

Dalam melakukan evaluasi, Komite Audit berfokus pada aspek-aspek berikut:

- Independensi auditor dan kepatuhan terhadap standar audit;
- Efektivitas pendekatan audit berbasis risiko;
- Kecukupan waktu dan sumber daya audit;
- Kualitas komunikasi dengan Komite Audit; dan
- Tindak lanjut atas temuan dan rekomendasi audit.

Evaluasi dilakukan dalam konteks peran Komite Audit sebagai pengawas, berdasarkan informasi yang tersedia kepada Komite Audit.

Berdasarkan evaluasi dan pemahaman kami dari pertemuan dengan Auditor Independen dan komunikasi kami dengan tim Auditor Independen selama pelaksanaan audit, dapat disampaikan hal-hal sebagai berikut:

1. KESESUAIAN PELAKSANAAN AUDIT OLEH AUDITOR INDEPENDEN DENGAN STANDAR AUDIT YANG BERLAKU

Audit dilaksanakan berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia (IAPI). Standar tersebut mengharuskan auditor untuk memenuhi ketentuan etika serta merencanakan dan melaksanakan audit untuk memperoleh keyakinan memadai tentang apakah laporan keuangan bebas dari kesalahan penyajian material.

Komite Audit telah menerima konfirmasi independensi dari Auditor Independen dan tidak memperoleh informasi yang mengindikasikan adanya pelanggaran independensi atau konflik kepentingan yang material.

Audit dilaksanakan sesuai dengan standar audit yang berlaku. Pendekatan audit mencerminkan penerapan pertimbangan profesional dan skeptisisme profesional yang memadai.

SCOPE AND APPROACH

In performing its evaluation, the Audit Committee focused on the following areas:

- Auditor independence and compliance with auditing standards;
- Effectiveness of the risk-based audit approach;
- Adequacy of audit time and resources;
- Quality of communication with the Audit Committee; and
- Follow-up on audit findings and recommendations.

The evaluation has been conducted within the context of the Audit Committee's oversight role, based on the information available to it.

Based on our evaluation and understanding on the meeting with Independent Auditor and our communication with Independent Auditor team during the audit implementation, it can be conveyed the following:

1. CONFORMITY OF AUDIT IMPLEMENTATION BY INDEPENDENT AUDITOR WITH PREVAILING AUDIT STANDARDS

The audit is carried out based on the Audit Standards set by the Indonesian Public Accountants (IAPI). The standard requires auditors to meet ethical requirements and plan and conduct audits to obtain adequate confidence about whether financial statements are free from material misstatements.

The Audit Committee has received independence confirmations from the Independent Auditor and has not been made aware of any matters indicating material breaches of independence or conflicts of interest.

The audit was conducted in accordance with applicable auditing standards. The audit approach reflects the application of appropriate professional judgement and professional scepticism.



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Komite Audit tetap menekankan pentingnya pemeliharaan independensi secara berkelanjutan, khususnya dalam konteks hubungan penugasan jangka panjang.

The Committee continues to emphasise the importance of maintaining independence on an ongoing basis, particularly in the context of long-term audit engagements.

2. KECUKUPAN WAKTU PEKERJAAN LAPANGAN

Auditor Independen telah melaksanakan pekerjaan lapangan dengan waktu yang memadai, dimulai sejak tahapan interim hingga final audit. Penjadwalan dan pelaksanaan pekerjaan lapangan berlangsung sesuai rencana yang telah disampaikan kepada manajemen dan Komite Audit. Waktu yang diberikan memungkinkan tim audit untuk melakukan evaluasi dan verifikasi atas saldo-saldo material serta proses pengendalian internal secara memadai.

Audit dilaksanakan dengan pendekatan berbasis risiko, dengan fokus pada area yang dinilai material dan memiliki tingkat risiko yang lebih tinggi.

Berdasarkan pembahasan dengan Auditor Independen:

- Prosedur audit, termasuk teknik sampling, ditentukan berdasarkan materialitas dan penilaian risiko;
- Area yang melibatkan estimasi signifikan dan pertimbangan profesional telah menjadi fokus perhatian; dan
- Tidak terdapat indikasi bahwa area material tidak tercakup dalam prosedur audit.

3. PENGKAJIAN CAKUPAN JASA YANG DIBERIKAN DAN KECUKUPAN UJI PETIK

Audit dilakukan dengan melaksanakan prosedur audit untuk memperoleh bukti audit tentang angka-angka dan pengungkapan dalam laporan keuangan konsolidasian Perseroan. Sebelum menentukan prosedur audit, auditor melakukan penilaian atas risiko kesalahan penyajian

2. ADEQUACY OF TIME FOR FIELD WORK

Independent Auditor carried out the fieldwork within an adequate timeframe, starting from the interim audit phase through to the final audit. The scheduling and execution of fieldwork were in line with the timeline communicated to management and the Audit Committee. The allocated time allowed the audit team to appropriately evaluate and verify material balances and internal control processes.

The audit was conducted using a risk-based approach, focusing on areas assessed as material and higher risk.

Based on discussions with the Independent Auditor:

- Audit procedures, including sampling techniques, were determined based on materiality and risk considerations;
- Areas involving significant estimates and professional judgement were appropriately addressed; and
- No indication has been identified that material areas were not covered by the audit procedures performed.

3. ASSESSMENT OF THE SCOPE OF SERVICES PROVIDED AND THE ADEQUACY OF QUOTATION TESTS

The audit is carried out by carrying out audit procedures to obtain audit evidence about the figures and data disclosure of the Company's consolidated financial statements. Before determining the audit procedure, the auditor conducts an assessment of the risk of material



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material dalam laporan keuangan konsolidasian, baik yang disebabkan oleh kecurangan maupun kesalahan. Dalam melakukan penilaian tersebut, auditor melakukan penilaian dan pengujian pengendalian internal yang relevan dengan penyusunan dan penyajian wajar laporan keuangan konsolidasian. Auditor juga mengevaluasi kebijakan akuntansi yang digunakan Perseroan, kewajaran estimasi akuntansi yang signifikan dan pertimbangan akuntansi yang kritis serta penyajian laporan keuangan konsolidasian secara keseluruhan.

Uji petik dilakukan sebagai salah satu prosedur pengujian substantif untuk akun-akun seperti penjualan, beban dan prosedur pemeriksaan penambahan aset serta peristiwa setelah tanggal neraca atas ketertagihan piutang. Uji petik dilakukan berdasarkan pertimbangan auditor dengan mempertimbangkan hasil penilaian dan pengujian pengendalian internal dan tingkat risiko salah saji terhadap keseluruhan populasi yang ada.

Komite Audit menilai bahwa berdasarkan pembahasan dengan AP dan tim audit, teknik pengambilan sampel (uji petik) telah dilakukan sesuai risiko dan materialitas yang telah ditentukan pada tahap perencanaan audit. Cakupan audit telah mencakup area-area material dan berisiko tinggi, termasuk pengujian terhadap pengendalian internal serta transaksi pihak berelasi.

Pelaksanaan audit, termasuk pekerjaan lapangan, secara umum dilakukan sesuai dengan rencana audit yang telah dikomunikasikan.

Komite Audit mencatat bahwa:

- Waktu yang dialokasikan secara umum memadai untuk mencakup area material dan berisiko;
- Tidak terdapat deviasi signifikan dari rencana audit; dan
- Koordinasi antara auditor dan manajemen berjalan secara efektif.

misstatement in the consolidated financial statements, both caused by fraud and error. In conducting such assessments, the auditor conducts internal control assessments and tests relevant to the preparation and reasonable presentation of consolidated financial statements. The Auditor also evaluates the accounting policies used by the Company, the fairness of significant accounting estimates and critical accounting considerations and the presentation of the consolidated financial statements as a whole.

The quotation test is carried out as one of the substantive testing procedures for accounts such as sales, expenses and procedures for checking asset additions and subsequent events on receivables. Quotation tests are carried out based on the auditor's consideration by considering the results of internal control assessments and tests and the level of risk of misstatements to the entire population.

The Audit Committee assess that based on discussions with the PA and the audit team, the sampling techniques used were based on the risk and materiality thresholds defined during the audit planning stage. The audit scope covered material and high-risk areas, including testing of internal controls and related-party transactions.

The audit, including fieldwork, was generally carried out in line with the agreed audit plan.

The Audit Committee notes that:

- The time allocated was generally sufficient to address material and risk areas;
- No significant deviations from the audit plan were observed; and
- Coordination between the auditor and management was effective.



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Namun demikian, masih terdapat ruang untuk peningkatan efisiensi, khususnya dalam ketepatan waktu penyelesaian audit dan penerbitan laporan auditor.

Nevertheless, there remains scope to enhance efficiency, particularly in the timeliness of audit completion and the issuance of the auditor's report.

4. REKOMENDASI PERBAIKAN YANG DIBERIKAN OLEH AUDITOR INDEPENDEN

Auditor Independen telah menyampaikan rekomendasi yang berfokus pada peningkatan proses dan pengendalian internal.

Komite Audit mencatat bahwa:

- Tidak terdapat temuan yang dilaporkan sebagai kelemahan material atau salah saji material;
- Rekomendasi bersifat peningkatan dan telah atau sedang ditindaklanjuti oleh manajemen; dan
- Komite Audit akan terus memantau penyelesaian tindak lanjut tersebut.

Komite Audit menilai bahwa rekomendasi tersebut bersifat konstruktif dan mendukung peningkatan tata kelola Perseroan.

5. AUDIT QUALITY INDICATORS (AQI)

Sebagai bagian dari evaluasi, Komite Audit juga mempertimbangkan sejumlah indikator kualitas audit, termasuk tingkat keterlibatan partner audit, pengalaman dan kontinuitas tim audit, kecukupan alokasi waktu pada area berisiko, serta kualitas dan ketepatan waktu komunikasi dengan Komite Audit.

Berdasarkan interaksi sepanjang siklus audit, Komite Audit tidak mengidentifikasi indikator yang menimbulkan kekhawatiran material terhadap kualitas audit. Namun demikian, Komite Audit mendorong peningkatan berkelanjutan, khususnya dalam transparansi indikator kualitas audit dan efektivitas komunikasi, sejalan dengan praktik terbaik internasional.

4. IMPROVEMENT RECOMMENDATION PROVIDED BY INDEPENDENT AUDITOR

The Independent Auditor provided recommendations aimed at enhancing processes and strengthening internal controls.

The Audit Committee notes that:

- No material weaknesses or material misstatements were reported;
- Recommendations are improvement-oriented and have been, or are being, addressed by management; and
- The Committee will continue to monitor the implementation of such follow-up actions.

The Audit Committee assessed these recommendations as constructive and supportive of the Company's governance enhancement.

5. AUDIT QUALITY INDICATORS (AQI)

As part of its evaluation, the Audit Committee considered a range of Audit Quality Indicators, including the level of partner involvement, the experience and continuity of the audit team, the allocation of effort to higher-risk areas, and the quality and timeliness of communications with the Committee.

Based on its interactions throughout the audit cycle, the Committee has not identified any indicators that would give rise to material concerns regarding audit quality. However, the Committee encourages continued enhancement, particularly in the transparency of audit quality metrics and the effectiveness of communication, in line with evolving international best practice.



PT SELAMAT SEMPURNA Tbk

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MEMBER OF ADR GROUP - AUTOMOTIVE DIVISION



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6. KESIMPULAN

Berdasarkan evaluasi yang dilakukan, Komite Audit berpendapat bahwa:

- Audit telah dilaksanakan sesuai dengan standar profesional dan ketentuan yang berlaku;
- Pendekatan dan cakupan audit secara umum memadai dalam merespons risiko yang diidentifikasi;
- Tidak terdapat hal yang menjadi perhatian Komite Audit yang mengindikasikan adanya isu material; dan
- Auditor Independen telah menjalankan penugasan dengan independensi dan objektivitas dalam batasan informasi yang tersedia kepada Komite Audit.

Komite Audit menyimpulkan bahwa pelaksanaan jasa audit atas laporan keuangan konsolidasian PT Selamat Sempurna Tbk untuk tahun buku yang berakhir pada 31 Desember 2025 oleh Kantor Akuntan Publik Rintis, Jumadi, Rianto & Rekan dan Ade Setiawan Elimin, CPA, telah dilakukan dengan memenuhi standar profesional yang berlaku, memiliki cakupan yang memadai, menunjukkan independensi dan objektivitas dalam proses audit dan sesuai dengan ketentuan yang berlaku, serta mendukung akuntabilitas dan transparansi laporan keuangan Perseroan.

7. HAL LAINNYA

Kantor Akuntan Publik Rintis, Jumadi, Rianto & Rekan, firma anggota jaringan global PwC dan Ade Setiawan Elimin, CPA selaku Akuntan Publik, telah memenuhi persyaratan yang ditetapkan oleh Otoritas Jasa Keuangan (OJK) sebagaimana diatur dalam Peraturan OJK No. 9 Tahun 2023 tanggal 11 Juli 2023 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan, antara lain:

6. CONCLUSION

Based on the evaluation performed, the Audit Committee considers that:

- The audit was conducted in accordance with applicable standards and regulations;
- The audit approach and scope were generally appropriate in addressing identified risks;
- No matters have come to the Committee's attention indicating the existence of material issues; and
- The Independent Auditor has performed its role with appropriate independence and objectivity, within the scope of information available to the Committee.

The Audit Committee concludes that the audit engagement on the consolidated financial statements of PT Selamat Sempurna Tbk for the fiscal year ended December 31, 2025, conducted by Public Accountant Firm Rintis, Jumadi, Rianto & Rekan and Ade Setiawan Elimin, CPA, was performed in accordance with applicable professional standards, had an adequate scope, demonstrated independence and objectivity throughout the audit process and in full compliance with prevailing regulations. The services provided supported the Company's financial reporting accountability and transparency.

7. OTHERS

Public Accountant Firm Rintis, Jumadi, Rianto & Rekan, a member firm of the PwC global network and Ade Setiawan Elimin, CPA as the Public Accountant, have fulfilled the requirements set by the Financial Services Authority (FSA) as stipulated in OJK Regulation No. 9 of 2023 dated July 11th, 2023 concerning the Use of Public Accounting Services and Public Accounting Firms in Financial Services Activities, among others:



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- Terdaftar pada Otoritas Jasa Keuangan;
- Memiliki kompetensi sesuai dengan bidang usaha Perseroan;
- Tidak sedang terkena sanksi dari Otoritas Jasa Keuangan;
- Tidak pernah dikenakan sanksi administratif berupa pembatalan Surat Tanda Terdaftar (STTD) dari Otoritas Jasa Keuangan atau otoritas sebelumnya;
- Tidak pernah melakukan perbuatan tercela dan/atau dihukum karena terbukti melakukan tindak pidana di bidang keuangan serta tidak tercantum dalam daftar kredit atau pembiayaan macet;
- Independen dan tidak mempunyai kepentingan langsung atau tidak langsung dengan Perseroan dan dapat menjaga profesionalitas dan integritas selama menjalankan pekerjaannya.
- Registered on the Financial Services Authority;
- Have competence in accordance with the Company business complexity;
- Not being subjected to sanctions from the Financial Services Authority;
- Never subjected to administrative sanctions in the form of cancellation of Registered Letter (STTD) from the Financial Services Authority or previous authorities;
- Never committed a disgraceful act and/or convicted of a criminal offense in the financial sector as well as not being listed in the non-performing loans and financing list;
- Independent and has no direct or indirect interest in the Company and can maintain professionalism and integrity during performing its duties.

Demikian kami sampaikan, evaluasi Komite Audit terhadap pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan PT Selamat Sempurna Tbk untuk tahun yang berakhir pada 31 Desember 2025 oleh KAP Rintis, Jumadi, Rianto & Rekan, firma anggota jaringan global PwC selaku Kantor Akuntan Publik dan Ade Setiawan Elimin, CPA selaku Akuntan Publik.

Thus we convey, the evaluation of Audit Committee on the provision of audit services on the annual historical financial information of PT Selamat Sempurna Tbk for the year ended December 31st, 2025 by KAP Rintis, Jumadi, Rianto & Rekan, a member firm of the PwC global network as Public Accountant Firm and Ade Setiawan Elimin, CPA as the Public Accountant.

 Komite Audit | Audit Committee,

Drs. Joseph Pulo
Ketua Komite Audit
Chairman of Audit Committee

Pradana Ramadhian G
Anggota Komite Audit
Member of Audit Committee

Aida Ria Santoso
Anggota Komite Audit
Member of Audit Committee