



PT. Unilever Indonesia, Tbk Internal Audit Charter

Purpose

Internal Auditing is an independent, objective assurance and consulting activity designed to add value and improve the operations of the Company (PT. Unilever Indonesia, Tbk). It helps the Company accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

Responsibility

The Internal Audit Department (Department) is entrusted with the responsibility to evaluate and suggesting improvement to the effectiveness of risk management, control and governance processes to the Company so that its objectives are accomplished. In discharging the responsibility, the Department shall:

- Identify and evaluate significant exposures to risk and contributing to the improvement of risk management and control systems.
- Assist the Company in maintaining effective controls by evaluating their effectiveness and efficiency and by promoting continuous improvement to achieve the following conditions:
 - Financial and operational information is reliable and possesses integrity,
 - Operations are performed efficiently and achieve effective results,
 - Assets are safeguarded, and
 - Actions and decisions of the Company are in compliance with laws and regulations.
- The internal audit activity should contribute to the Company's governance process by evaluating and improving the process through which:
 - Values and goals are established and communicated,
 - The accomplishment of goals is monitored,
 - Accountability is ensured, and
 - Values are preserved.

Organization and Authority

The Internal Audit Department, headed by Group Audit Manager, is functionally responsible to the President Director. The Group Audit Manager is appointed and dismissed by the President Director with the approval from Board of Commissioners. The Group Audit Manager ensures that the Company's Audit Committee is supplied with necessary information with regards to the implementation of the audit performed by the Department.

The Group Audit Manager shall have no executive or managerial powers and duties in the Company except those relating to the management of the Department.

In performing its duties, the Internal Auditors shall apply and uphold the following principles:

- Integrity
- Objectivity
- Confidentiality
- Competency.

The Internal Auditors should meet the following requirement:

- Having knowledge and experience of audit techniques or any other relevant disciplines.
- Having knowledge of capital market and any other relevant regulations
- Having effective communication skill
- Understanding the principles of good corporate governance and risk management.
- Continuously increase the knowledge, skills and professional capability.

Internal Audit activities shall be performed in compliance with the "Standar Profesi Audit Internal" compiled by the "Konsorsium Organisasi Profesi Audit Internal".

The Department is authorized to decide on the nature, scope and timing of audits and have an unlimited accessibility to all information including but not limited to the Company's activities, computer files, records, property, and employees, except user's computer passwords.

The Department shall be solely responsible for the planning, implementation and reporting of the audits. For this purpose, the Department/Group Audit Manager shall:

- Prepare a Strategic Plan to set direction and approach of the Department in performing the audits in the long run,
- Prepare an Annual Audit Plan in consultation with the President Director and Audit Committee,
- Conduct direct communication to Board of Directors, Board of Commissioners and Audit Committee.
- Conduct regular and incidental meeting with Board of Directors, Board of Commissioners and Audit Committee.
- Perform the audits in an effective, efficient, professional and timely manner,
- Perform special reviews as needed
- Continuously review the Internal Audit organization to ensure that sufficient skilled motivated Internal Auditors are employed,
- Prepare a formal written report at the conclusion of each audit performed distributed as considered appropriate. Reports will include the audit's objectives and scope as well as applicable conclusions, recommendations, and action plans. A summary of the reports is to be made available on a timely basis to the President Director and the Board of Commissioners.
- Establish a follow up process to monitor and ensure that management actions have been effectively implemented or that senior management has accepted the risk of not taking action.
- Assist management to comply with the Sarbanes Oxley Act, particularly section 404. Full responsibility of compliance remains with management.
- Coordinate the work of the Internal Audit with External Auditor's