

Laporan Hasil Evaluasi Terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan oleh Akuntan Publik dan/atau Kantor Akuntan Publik

Sehubungan dengan pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh Akuntan Publik Chrisna A. Wardhana, CPA dan Kantor Akuntan Publik Rintis, Jumadi, Rianto & Rekan, anggota PricewaterhouseCoopers International Limited (PwCIL) posisi 31 Desember 2024, kami telah melakukan evaluasi terhadap pelaksanaan jasa dimaksud. Berdasarkan hasil evaluasi, dapat disampaikan hal – hal sebagai berikut:

1. Kesesuaian pelaksanaan audit oleh Akuntan Publik (AP) dan/atau Kantor Akuntan Publik (KAP) dengan standar audit yang berlaku.

Auditor Independen telah menyampaikan kepada Komite Audit bahwa pelaksanaan audit dilakukan berdasarkan Standar Audit yang ditetapkan oleh Institut Akuntan Publik Indonesia. Berdasarkan standar, Auditor Independen harus mematuhi ketentuan etika serta telah merencanakan dan melaksanakan audit untuk memperoleh keyakinan yang memadai tentang laporan keuangan konsolidasian Grup yang bebas dari kesalahan penyajian material.

2. Kecukupan waktu pekerjaan lapangan

Pelaksanaan audit mulai dari tahap perencanaan hingga finalisasi laporan keuangan konsolidasian dan pernyataan opini audit dilakukan dalam rentang waktu antara bulan Juli 2024 sampai dengan bulan Maret 2025. Komite Audit menilai rentang waktu ini memadai untuk menyelesaikan pemberian jasa audit atas laporan keuangan konsolidasian Grup sesuai ruang lingkup audit yang telah disepakati dengan manajemen Perseroan.

Report on the Evaluation Results on the Implementation of the Provision of Audit Services on Annual Historical Financial Information by Public Accountant and/or Public Accounting Firm

In connection with the provision of audit services on annual historical financial information by Public Accountant Chrisna A. Wardhana, CPA and Public Accounting Firm Rintis, Jumadi, Rianto & Partner, a member of PricewaterhouseCoopers International Limited (PwCIL) position December 31st, 2024, we have evaluated the implementation of these services. Based on the evaluation results, we submit the followings:

1. *Conformity of audit by Public Accountant (AP) and/or Public Accounting Firm (KAP) with applicable audit standards.*

The Independent Auditor has submitted to the Audit Committee that the audit is carried out in accordance with the Auditing Standards set by the Indonesian Institute of Certified Public Accountants. Based on the standards, the Independent Auditor must comply with ethical requirements and have planned and performed the audit to obtain reasonable assurance about the Group's consolidated financial statements that are free from material misstatement.

2. *Sufficient time for field work*

The audit implementation from the planning stage to the finalisation of the consolidated financial statements and the statement of audit opinion was carried out in the period between July 2024 to March 2025. The Audit Committee considers this time span is adequate to complete the provision of audit services on the Group's consolidated financial statements in accordance with the agreed audit scope with the management of the Company.

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3. Pengkajian cakupan jasa yang diberikan dan kecukupan uji petik.

Auditor Independen juga telah menyampaikan kepada Komite Audit perihal pelaksanaan prosedur audit dalam memperoleh bukti audit atas angka-angka dan pengungkapannya dalam laporan keuangan konsolidasian dalam menilai risiko kesalahan penyajian yang material akibat kecurangan maupun kesalahan atau ketidaksesuaian. Prosedur audit, termasuk uji petik, dilakukan untuk memperoleh keyakinan memadai tentang apakah laporan keuangan konsolidasian secara keseluruhan bebas dari kesalahan penyajian material.

4. Rekomendasi perbaikan yang diberikan oleh AP dan/atau KAP.

Sehubungan dengan Audit yang telah dilaksanakan, Auditor Independen memberikan rekomendasi perbaikan terkait penilaian penurunan nilai aset tetap dan nilai wajar properti investasi. Komite Audit menilai rekomendasi perbaikan yang disampaikan oleh Auditor Independen secara konstruktif dapat memperbaiki dan meningkatkan sistem pengendalian termasuk prosedur akuntansi Perseroan menjadi lebih baik dan efektif.

Secara keseluruhan, Komite Audit berpandangan bahwa Auditor Independen telah cukup profesional dalam melaksanakan auditnya, independen dan obyektif dalam melaksanakan pekerjaannya serta terbuka dalam mendiskusikan permasalahan yang terkait dengan pelaksanaan audit dan aplikasi standar keuangan.

Demikian disampaikan untuk diketahui. Terima kasih.

3. *Assessment of the scope of services provided and the adequacy of the sampling.*

The Independent Auditor has also submitted to the Audit Committee regarding the implementation of audit procedures in obtaining audit evidence on the figures and their disclosures in the consolidated financial statements in assessing the risk of material misstatement due to fraud or errors or discrepancies. Audit procedures, including sampling, are performed to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement.

4. *Recommendations for improvement given by AP and/or KAP.*

In connection with the Audit that has been carried out, the Independent Auditor provides recommendations for improvement related to impairment assessment of property and equipment and fair value of investment properties. The Audit Committee assesses that the recommendations for improvement submitted by the Independent Auditor can constructively improve and improve the control system, including the Company's accounting procedures, to be better and more effective.

Overall, the Audit Committee is of the view that the Independent Auditor has been quite professional in carrying out its audit, is independent and objective in carrying out their work and is open in discussing issues related to the implementation of the audit and the application of financial standards.

Thus, for your attention. Thank you.



23 Juni/June 2025

Hormat kami/*Respectfully yours,*

Komite Audit/*The Audit Committee*

PT DFI Retail Nusantara Tbk



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Lindawati Gani Natalia Soebago

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Lindawati Gani

Anggota/*Member*

Signed by:

Natalia P. P. Soebago

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Natalia P. P. Soebago

Ketua/*Chairman*

DocuSigned by:

Rafika Yuniasih

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Rafika Yuniasih

Anggota/*Member*

Hasil Evaluasi Komite Audit terhadap Pelaksanaan Pemberian Jasa dari Audit atas Informasi Keuangan Historis Tahunan

Audit Committee Evaluation Results on the Implementation of Services from the Audit of Annual Historical Financial Information

No.	Keterangan - Description	Isian - Content
1	Kode Produk <i>Product Code</i>	N/A
2	Nama Produk <i>Product Name</i>	N/A
3	Tahun Penugasan Kantor Akuntan Publik (KAP) <i>Year of Public Accounting Firm (KAP) Assignment</i>	11
4	Nama KAP <i>KAP Name</i>	KAP Rintis, Jumadi, Rianto dan Rekan, anggota PricewaterhouseCoopers International Limited (PwCIL) – KAP Rintis, Jumadi, Rianto dan Rekan a member of PricewaterhouseCoopers International Limited (PwCIL)
5	Nomor STTD KAP <i>KAP Registration Number</i>	STTD.KAP-22/PM.021/2024
6	Tanggal STTD KAP <i>KAP Registration Date</i>	20240527
7	Nama AP (Signing Partner) <i>Name of AP (Signing Partner)</i>	Chrisna A. Wardhana, CPA
8	Nomor Registrasi AP dari Menteri <i>AP Registration Number from the Minister</i>	AP.0231
9	Nomor STTD AP <i>AP Registration Number</i>	STTD.AP-84/PM.22/2018
10	Tanggal STTD AP	20180205
11	Tahun Penugasan AP <i>Year of AP Assignment</i>	4
12	Hasil Opini Audit <i>Audit Opinion Result</i>	1

No.	Keterangan - <i>Description</i>	Isian - <i>Content</i>
13	Tanggal Penandatanganan Laporan Auditor Independen <i>Date of Independent Auditor's Report Signature</i>	20250313
14	Pihak yang Melakukan Evaluasi terhadap Pelaksanaan Pemberian Jasa Audit atas Informasi Keuangan Historis Tahunan <i>Party Conducting the Evaluation of the Implementation of Services from the Audit of Annual Historical Financial Information</i>	01

Informasi Transaksi Penggunaan Jasa KAP

Information on Transaction of KAP Services

No.	Keterangan - <i>Description</i>	Isian - <i>Content</i>
1	ID SIPO KAP <i>SIPO KAP ID</i>	2000005026
2	Nomor Kontrak antara Pihak dan KAP <i>Contract Number between Party and KAP</i>	EL202501160001/CAW/CAW
3	Tanggal Kontrak <i>Date of Contract</i>	20250116
4	Tanggal Pembayaran Kontrak <i>Contract Payment Date</i>	20250219 & 20250409
5	Triwulan <i>Quarterly</i>	1 & 2
6	Jumlah Pembayaran Kontrak <i>Contract Payment Amount</i>	2.218.000.000