Komite Tingkat Dewan Komisaris
Board of Commissioners Level Committee

Pelaksanaan tugas dan tanggung jawab Dewan Komisaris dalam mengawasi HUMI dibantu oleh Komite Tingkat Dewan Komisaris. Komite Tingkat Dewan Komisaris melaksanakan tugas dan tanggung jawab dengan mengacu pada Pedoman Komite yang disusun dan ditinjau ulang secara berkala berdasarkan peraturan yang berlaku di Indonesia dan praktik terbaik penerapan Tata Kelola.

The implementation of duties and responsibilities of the Board of Commissioners in supervising HUMI is assisted by the Board of Commissioners Level Committee. The Board of Commissioners Level Committee carries out its duties and responsibilities by referring to the Committee Charter which is prepared and reviewed periodically based on applicable regulations in Indonesia and best practices in the implementation of Governance.

Komite-komite di tingkat Dewan Komisaris terdiri dari Komite Audit, Komite Nominasi dan Remunerasi, dan Komite ESG.

The Board of Commissioners level committees consist of the Audit Committee, Nomination and Remuneration Committee, and ESG Committee.

Komite Audit
Audit Committee

Dewan Komisaris dibantu oleh Komite Audit dalam pelaksanaan tugasnya untuk memantau dan memastikan efektivitas sistem pengendalian internal dan pelaksanaan tugas auditor internal, serta auditor eksternal. Dalam melaksanakan tugas dan tanggung jawabnya, Komite Audit melakukan pemantauan dan mengevaluasi perencanaan dan pelaksanaan audit dalam rangka menilai kecukupan pengendalian internal, meliputi proses pelaporan keuangan, serta manajemen risiko dan penerapan sistem tata kelola perusahaan yang baik. Dengan mengacu pada Surat Keputusan Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tentang Penetapan Susunan Komite Audit.

The Board of Commissioners is assisted by the Audit Committee in carrying out its duties to monitor and ensure the effectiveness of the internal control system and the implementation of duties of internal auditors, as well as external auditors. In carrying out its duties and responsibilities, the Audit Committee monitors and evaluates the planning and implementation of audits in order to assess the adequacy of internal control, including the financial reporting process, as well as risk management and the implementation of a good corporate governance system. Referring to the Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023 concerning the Determination of the Audit Committee Composition.

Dasar Hukum

1. Peraturan Otoritas Jasa Keuangan (POJK) dan Surat Edaran OJK, terkait Penerapan Tata Kelola, Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik, Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik, Transaksi Afiliasi dan Benturan Kepentingan Transaksi Tertentu.
2. Anggaran Dasar Perseroan tentang tugas dan wewenang Dewan Komisaris.
3. ASEAN *Corporate Governance Scorecard*.

Legal Basis

1. Financial Services Authority Regulation (POJK) and OJK Circular Letter, regarding the Implementation of Governance, Establishment and Guidelines for the Implementation of the Audit Committee, Board of Directors and Board of Commissioners of Issuers or Public Companies, Use of Services of Public Accountant and Public Accounting Firms, Affiliated Transactions and Conflicts of Interest in Certain Transactions.
2. The Company's Articles of Association regarding the duties and authorities of the Board of Commissioners.
3. ASEAN Corporate Governance Scorecard.

Piagam Komite Audit

Perseroan telah memiliki Piagam Komite Audit yang telah disahkan oleh Dewan Komisaris Perseroan pada tanggal 4 November 2022 dan digunakan sebagai pedoman arah dan perilaku Komite Audit dalam melaksanakan tugas dan tanggung jawabnya secara profesional dan independen dan telah diunggah ke situs web Perseroan, www.humi.co.id. Adapun isi dari Piagam Komite Audit adalah sebagai berikut:

Audit Committee Charter

The Company has an Audit Committee Charter that has been ratified by the Company's Board of Commissioners on November 4, 2022, and is used as a guideline for the direction and behavior of the Audit Committee in carrying out its duties and responsibilities professionally and independently and has been uploaded to the Company's website, www.humi.co.id. The contents of the Audit Committee Charter are as follows:

1. Pendahuluan.
2. Dasar Hukum.
3. Definisi.
4. Komposisi, Struktur dan Masa Jabatan.
5. Persyaratan Keanggotaan.
6. Tugas dan Tanggung Jawab.
7. Wewenang.
8. Tata Cara, Prosedur dan Penyelenggaraan Rapat.
9. Pelaporan.
10. Penanganan Pengaduan atau Pelaporan Sehubungan Dugaan Pelanggaran terkait Pelaporan Keuangan.
11. Standar Etika.
12. Penutup.

1. Introduction.
2. Legal Basis.
3. Definitions.
4. Composition, Structure and Term of Office.
5. Membership Requirements.
6. Duties and Responsibilities.
7. Authorities.
8. Methods, Procedures and Holding of Meetings.
9. Reporting.
10. Handling Complaints or Reporting Related to Alleged Violations Concerning Financial Reporting.
11. Ethical Standards.
12. Closing.

Masa Jabatan Komite Audit

Masa jabatan anggota Komite Audit tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan, dan hanya dapat dipilih kembali hanya untuk 1 periode berikutnya.

Apabila seorang Komisaris Independen yang menjadi Ketua Komite Audit berhenti sebelum masa tugasnya sebagai Komisaris Perseroan, maka Ketua Komite Audit digantikan oleh Komisaris Independen lainnya.

Term of Office of the Audit Committee

The term of office of the Audit Committee members may not be longer than the term of office of the Board of Commissioners as stipulated in the Company's Articles of Association, and may only be re-elected for 1 subsequent period.

If an Independent Commissioner who serves as the Head of the Audit Committee resigns before his term of office as a Commissioner of the Company, the Head of the Audit Committee will be replaced by another Independent Commissioner.

Jumlah, Susunan dan Komposisi Keanggotaan Komite Audit

Jumlah, susunan, dan komposisi anggota Komite Audit Perseroan telah diatur dalam Piagam Komite Audit, yaitu:

1. Paling sedikit terdiri dari 3 orang yang berasal dari Komisaris Independen dan pihak dari luar Perseroan.
2. Komite Audit diketuai oleh salah seorang Komisaris Independen merangkap sebagai anggota.

Komposisi dan susunan Komite Audit ditetapkan pada tanggal 31 Maret 2023 melalui Surat Keputusan Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023, dengan susunan sebagai berikut:

Number, Structure and Composition of the Audit Committee Membership

The number, structure and composition of the Company's Audit Committee members are regulated in the Audit Committee Charter, namely:

1. Consist of at least 3 people from Independent Commissioners and parties from outside the Company.
2. The Audit Committee is chaired by one of the Independent Commissioners who also serves as a member.

The composition and structure of the Audit Committee was determined on March 31, 2023, through the Board of Commissioners Decree No. 002/SK/Dekom-HUMI/III/2023, with the following structure:

Susunan Komite Audit per 31 Desember 2024
Composition of the Audit Committee as of December 31, 2024

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office	Periode Jabatan Term Period
Daryono	Ketua Head	SK Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023. Board of Commissioners Decree Number 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023.	31 Maret 2023 s.d Sekarang March 31, 2023 – present	Ke-1 First
Mirawati Sudjono	Anggota Member	SK Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023. Board of Commissioners Decree Number 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023.	31 Maret 2023 s.d Sekarang March 31, 2023 – present	Ke-1 First
JT Duma	Anggota Member	SK Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023. Board of Commissioners Decree Number 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023.	31 Maret 2023 s.d Sekarang March 31, 2023 - present	Ke-1 First

Profil Komite Audit
Audit Committee Profile

Daryono

Ketua Komite Audit
Head of the Audit Committee

Profil beliau dapat dilihat pada bagian Profil Dewan Komisaris di Bab Profil Perusahaan pada laporan ini.
His profile can be seen in the Board of Commissioners Profile section in the Company Profile Chapter of this report.

Mirawati Sudjono

Anggota Komite Audit/Pihak Independen
Member of the Audit Committee/Independent Party

Usia **Age**	68 tahun 68 years old
Kewarganegaraan **Citizenship**	Indonesia Indonesian
Domisili **Domicile**	Jakarta
Periode Jabatan **Term of Office**	31 Maret 2023 s.d. Sekarang March 31, 2023 - present

Riwayat Pendidikan
Educational Background

- Master of Science, di bidang Accounting dari University of Wisconsin, Amerika Serikat (1990).
  Master of Science, in Accounting from University of Wisconsin, USA (1990).
- Akuntan di Sekolah Tinggi Akuntasi Negara (1986).
  Accountant at Indonesian State College of Accountancy (1986).

Riwayat Pekerjaan
Professional History

- Komisaris Independen & Ketua Komite Audit PT PNM Ventura Capital (2017-2021).
  Independent Commissioner & Head of the Audit Committe of PT PNM Ventura Capital (2017-2021).
- Anggota Komite Anggaran, Audit dan Aktuari BPJS Ketenagakerjaan (2016-2020).
  Member of the Budget, Audit and Actuary Committe of BPJS Ketenagakerjaan (2016-2020).
- Deputi Bidang Pelayanan Publik di Kementriaan PAN dan RB (2013-2016).
  Deputy of Public Service at the Ministry of Administrative and Bureaucratic Reform (2013-2016).
- Kepala Perwakilan BPKP Propinsi Bali (2012-2013).
  Head of BPKP Representative for Bali Province (2012-2013).
- Kepala Direktorat Pengawasan Industri dan Distribusi di Deputi Pengawasan Instansi Pemerintah Bidang Perekonomian (2010-2012).
  Head of Directorate of Industrial and Distribution Supervision at the Deputy for Supervision of Goverment Agencies for the Economy (2010-2012).
- Ketua Satgas Pembinaan Penyelenggaraan SPIP BPKP (2008-2010).
  Head of Task Force of Implementation Development of SPIP BPKP (2008-2010).
- Kepala Pusat Penelitian dan Pengembangan Pengawasan BPKP (2008-2010).
  Head of Supervision Research and Development Center of BPKP (2008-2010).
- Koordinator Pengembang Policy Evalustion BPKP (2005-2008).
  Policy Evaluation Development Coodinator of BPKP (2005-2008).
- Kepala Direktorat Pengawasan Badan Usaha Agrobisnis, Jasa Konstruksi dan Perdagangan di Deputi Bidang Akuntan Negara BPK (2004-2005).
  Head of Directorate of Supervision of Agribusiness Enterprises, Construction and Trade Services at Deputy State Accountant of BPK (2004-2005).
- Anggota Satgas GCG BPKP Pusat (1999-2025).
  Member of GCG Task Force of Central BPKP (1999-2025).

Rangkap Jabatan
Concurrent Position

Di Dalam Grup Perseroan | Within the Company Group:
- Anggota Komite Audit HITS (2021-sekarang).
  Member of the HITS Audit Committe (2021-present).
- Anggota Komite Audit GTSI (2021-sekarang).
  Member of the GTSI Audit Committe (2021-present).

Di Luar Perseroan | Outside the Company Group:
Tidak Ada | None.

JT Duma

Anggota Komite Audit/Pihak Independen
Member of the Audit Committe

Usia **Age**	78 tahun 78 years old
Kewarganegaraan **Citizenship**	Indonesia Indonesian
Domisili **Domicile**	Jakarta
Periode Jabatan **Term of Office**	31 Maret 2023 s.d. Sekarang March 31, 2023 - present

Riwayat Pendidikan
Educational Background

- Program Magister, MM di LPMI Jakarta (2004).
  Masters Program, MM at LPMI Jakarta (2004).
- Sarjana Ekonomi di Universitas Kristen Indonesia (1974).
  Bachelor of Economics from Christian University of Indonesia (1974).

Riwayat Pekerjaan
Professional History

- Anggota Komite Nominasi dan Remunerasi HIT (2020-2023).
  Member of HITS Nomination and Remuneration Committe (2020-2023).
- Anggota Komite Audit HITS (2012-2020).
  Member of HITS Audit Committe (2012-2020).
- Anggota Komite Nominasi dan Remunerasi HITS (2009-2012).
  Member of HITS Nomination and Remuneration (2009-2012).
- Komisaris Pertambangan Batu Bara (2004-2009).
  Commisioner at Pertambangan Batu Bara (2004-2009).
- Komisaris PT Podium (2001-2004).
  Commissioner at PT Podium (2001-2004).
- PT Pertamina (1975-2001).
  PT Pertamina (1975-2001).

Rangkap Jabatan
Concurrent Position

Di Dalam Grup Perseroan:
Within the Company Group:
- Anggota Komite Audit HITS (2021-sekarang).
  Member of HITS Audit Committe (2021-present).
- Anggota Komite Audit GTSI (2021-sekarang).
  Member of GTSI Audit Committe (2021-present).

Di Luar Perseroan:
Outside the Company Group:
Tidak Ada.
None.

Pernyataan Independensi dan Persyaratan Komite Audit

Seluruh anggota Komite memiliki komitmen dan integritas yang tinggi dengan kemampuan dan keahlian yang diperlukan di bidangnya untuk mendukung terselenggaranya tata kelola yang baik.

Dalam melaksanakan tugas dan tanggung jawabnya, seluruh anggota Komite Audit telah memenuhi seluruh kriteria independensi dan mampu menjalankan tugas dan tanggung jawabnya secara independen, menjunjung tinggi kepentingan Perseroan, dan tidak dapat dipengaruhi oleh pihak manapun, yang terdiri dari 1 orang ketua merangkap anggota yang merupakan Komisaris Independen, dan 2 orang anggota non Komisaris sebagai Pihak Independen.

Declaration of Independence and Requirements for the Audit Committee

All members of the Committee have high commitment and integrity with the necessary abilities and expertise in their fields to support the implementation of good governance.

In carrying out their duties and responsibilities, all members of the Audit Committee have met all independence criteria and are able to carry out their duties and responsibilities independently, supporting the Company's interest, and cannot be influenced by any party, consisting of 1 head who is also a member who is an Independent Commissioner, and 2 non-Commissioner members as Independent Parties.

Pernyataan tentang Independensi Komite Audit
Declaration of Independence of the Audit Committee

Aspek Independensi Independence Aspect	Daryono	Mirawati Sudjono	JT Duma
Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa *assurance*/audit *non-assurance*/audit, jasa penilai dan/atau jasa konsultasi lain kepada HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukan. Not a person in a Public Accounting Firm, Legal Consulting Firm, Public Appraisal Services Firm or other party that is currently or has provided assurance/non-assurance/audit services, appraisal services and/or other consulting services to HUMI and its subsidiaries within the last 6 months prior to the appointment.	✓	✓	✓
Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukkannya, kecuali Komisaris Independen. Not a person who works or has the authority and responsibility to plan, lead, control or supervise the activities of HUMI and its subsidiaries within the last 6 months prior to their appointment, except for the Independent Commissioner.	✓	✓	✓
Tidak mempunyai saham HUMI baik langsung maupun tidak langsung. Dalam hal anggota Komite memperoleh saham HUMI baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 bulan setelah diperolehnya saham tersebut. Does not own HUMI shares either directly or indirectly. In the event that a Committee member acquires HUMI shares, either directly or indirectly as a result of a legal incident, the shares must be transferred to another party within a maximum period of 6 months after acquiring the shares.	✓	✓	✓
Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama. Has no affiliate with members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders.	✓	✓	✓
Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya. Has no direct or indirect business relationship related to the business activities of HUMI and its subsidiaries.	✓	✓	✓

✓ Ya I Yes ✕ Tidak I No

Selain wajib memenuhi kriteria independensi, anggota Komite Audit Perseroan juga mesti memenuhi persyaratan yang ditetapkan dalam Piagam Komite Audit, antara lain:

1. Memiliki integritas yang tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan bidang pekerjaannya dan latar belakang pendidikannya, serta mampu berkomunikasi dengan baik.
2. Memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan bisnis perusahaan, proses audit, manajemen risiko dan peraturan perundang-undangan di bidang pasar modal, peraturan industri pelayaran dan distribusi energi serta peraturan perundang-undangan lainnya.
3. Wajib mematuhi Kode Etik yang ditetapkan oleh HUMI.
4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Wajib memiliki paling sedikit 1 anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan, dan paling kurang satu anggota dengan keahlian di bidang industri pelayaran dan distribusi energi. Anggota Komite Audit yang berasal dari pihak independen dinilai memiliki keahlian di bidang keuangan atau bidang akuntansi dalam hal memenuhi kriteria:
    a. Memiliki pengetahuan di bidang keuangan dan/atau bidang akuntansi; dan

Apart from being required to meet independence criteria, members of the Company's Audit Committee must also fulfill the requirements set out in the Audit Committee Charter, including:

1. Have high integrity, adequate capabilities, expertise, and experience in accordance with their field of work and educational background, and able to communicate effectively.
2. Understand financial statements, the Company's business, particularly those connected to the Company's business, audit processes, risk management and laws and regulations in the capital market sector, regulations in shipping industry and energy distribution as well as other laws and regulations.
3. Must comply with the Code of Conduct set by HUMI.
4. Willing to continously enhance competence through education and training.
5. Must have at least 1 member with a background in accounting and/or finance, and at least one member with expertise in the shipping industry and energy distribution. Members of the Audit Committee who come from independent parties are deemed to have expertise in the financial or accounting field in terms of fulfilling the following criteria:
    a. Have knowledge in the field of finance and/or accounting; and

b. Memiliki pengalaman kerja paling sedikit 5 tahun di bidang keuangan dan/atau bidang akuntansi.
6. Anggota Komite Audit wajib independen dan bukan merupakan bagian dari manajemen HUMI dan anak usaha/unit usaha, kecuali Komisaris Independen.
7. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa *assurance*/audit *non-assurance*/audit, jasa penilai dan/atau jasa konsultasi lain kepada HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukan.
8. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HUMI dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukannya, kecuali Komisaris Independen.
9. Tidak mempunyai saham HUMI baik langsung maupun tidak langsung.
10. Dalam hal anggota Komite memperoleh saham HUMI baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 bulan setelah diperolehnya saham tersebut.
11. Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.
12. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HUMI dan anak perusahaannya.
13. Anggota Direksi dilarang untuk menjadi anggota komite.
14. Honorarium anggota Komite Audit ditetapkan oleh Dewan Komisaris.

Tugas dan Tanggung Jawab Komite Audit

Komite Audit memiliki tugas dan tanggung jawab, antara lain:

1. Melakukan penelaahan informasi keuangan yang akan dikeluarkan oleh Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan HUMI.
2. Melakukan penelaahan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan HUMI.
3. Memberikan pendapat independen dalam hal terjadinya perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya.
4. Membantu Dewan Komisaris dalam melakukan pengawasan aktif terhadap aktivitas auditor eksternal dengan:
    a. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan dan/atau penggantian Akuntan Publik yang didasarkan pada, dan tidak terbatas pada independensi, ruang lingkup penugasan, *fee*, keahlian, dan metode yang digunakan;
    b. Mendiskusikan rencana audit yang meliputi sifat dan ruang lingkup audit;
    c. Menelaah kecukupan pemeriksaan oleh kantor akuntan publik dengan mempertimbangkan semua risiko penting;

b. Have at least 5 years of work experience in the field of finance and/or accounting.
6. Members of the Audit Committee must be independent and not part of HUMI's management and its subsidiaries/business units, except for Independent Commissioners
7. Not a person in a Public Accounting Firm, Legal Consultant Firm, Public Appraisal Service Firm, or other party that is or has provided assurance/non-assurance/audit services, appraisal and/or other consulting services to HUMI and its subsidiaries within the last 6 months before appointment.
8. Not a person who works or has the authority and responsibility to plan, lead, control, or supervise the activities of HUMI and its subsidiaries in the last 6 months before the appointment, except for Independent Commissioners.
9. Does not own any shares of HUMI either directly or indirectly
10. In the event that a Committee member acquires HUMI shares, directly or indirectly due to a legal event, such shares must be transferred to another party within a maximum period of 6 months after acquiring the shares.
11. Does not have any affiliated relationship with members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders.
12. Does not have any direct or indirect business relationship related to the business activities of HUMI and its subsidiaries.
13. Members of the Board of Directors are prohibited from being Committee members.
14. The Honorarium for members of the audit Committee is determinated by the Board of Commissioners.

Duties and Responsibilities of the Audit Committe

The Audit Committee has responsibilites including:

1. Review financial information to be disclosed by the Company to the public and/or authorities, including financial statements, projections, and other reports related to HUMI's f inancial information.
2. Review laws and regulations related to HUMI's activities
3. Provide independent opinions in the event dissenting opinion between management and accountants regarding the services provided.
4. Assist the Board of Commissioners in actively supervising the activities of external auditors by:
    a. Providing recommendations to the Board of Commissioners regarding the appointment and/or replacement of Public Accountants based on, but not limited to, independence, scope of assignment, fees, expertise, and methods used;
    b. Discussing audit plans, including the nature and scope of the audit;
    c. Reviewing the adequacy of the audit by the public accounting firm by considering all significant risks;

d. Memantau dan mengevaluasi pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh akuntan publik dan/atau Kantor Akuntan Publik termasuk kesesuaiannya dengan standar akuntansi keuangan yang berlaku, kecukupan waktu pekerjaan lapangan, kecukupan uji, dan rekomendasi perbaikan yang diberikan; dan
e. Hasil evaluasi Komite Audit terhadap pelaksanaan tugas akuntan publik disampaikan paling lambat 30 hari sebelum dilaksanakannya RUPS Tahunan HUMI.

5. Komite Audit berhak untuk meminta laporan Internal Audit secara resmi paling sedikit satu kali setiap bulan. Berdasarkan laporan sebagaimana dimaksud, Komite Audit menelaah dan melaporkan kepada Dewan Komisaris.
6. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan pelanggaran terhadap ketentuan atau peraturan yang berlaku di HUMI.
7. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.
8. Penilaian kinerja Komite Audit dilakukan oleh Dewan Komisaris.
9. Ketua Komite Audit juga bertugas dan bertanggung jawab untuk melakukan koordinasi atas seluruh kegiatan Komite untuk memenuhi tujuan Komite sesuai dengan pembentukannya, di antaranya bertanggung jawab untuk hal-hal sebagai berikut:
   a. Menentukan rencana kerja tahunan
   b. Menentukan jadwal rapat tahunan
   c. Membuat laporan berkala mengenai kegiatan Komite serta hal-hal yang dirasakan perlu untuk menjadi perhatian Dewan Komisaris
   d. Membuat *self-asessment* mengenai efektivitas dari kegiatan komite
   e. Menunjuk anggota Komite Audit non-Dewan Komisaris atau menunjuk pihak ketiga lainnya sebagai sekretaris Komite untuk mencatat Rapat Komite Audit dan membuat Risalah Rapat Komite Audit

d. Monitoring and evaluating the implementation of audit services on annual historical financial information by public accountants and/or Public Accounting Firms, including their compliance with applicable financial accounting standards, adequacy of fieldwork time, adequacy of testing, and recommendations for improvement provided; and
e. Results of the Audit Committee's evaluation of the performance of public accountants in performing their duties are communicated no later than 30 (thirty) days before the Annual GMS of HUMI.

5. The Audit Committee has the right to request an official Internal Audit report at least once a month. Based on such reports, the Audit Committee reviews and reports to the Board of Commissioners
6. Reviewing and reporting to the Board of Commissioners on complaints of violations of the provisions or regulations applicable in HUMI.
7. Maintaining the confidentiality of the Company's documents, data and information.
8. The perfomance assessment of the Audit Committee is conducted by the Board of Commissioners.
9. The Head of the Audit Committee is also tasked and responsible for coordinating all Committee activities to fulfill the Committee's objectives in accordance with its establishment, including being responsible for the following matters:
   a. Determine the annual work plan
   b. Determine the annual meeting schedule
   c. Create periodic reports on Committee's activities and matters deemend necessary to be of concern to the Board of Commissioners
   d. Conduct a self-assessment of the effectiveness of Committee's activitites
   e. Appoint non-Board of Commissoners Audit Committee members or appoint another third party as the Committee Secretary to record Audit Committee Meetings and prepare Minutes of the Audit Committee Meeting

Rapat dan Tingkat Kehadiran Komite Audit

Rapat Komite Audit telah diatur dalam Piagam Komite Audit, yakni Komite Audit wajib menyelenggarakan rapat sekurang-kurangnya 4 kali dalam 1 tahun dan dihadiri oleh sekurang-kurangnya 51% dari anggota, termasuk Komisaris Independen dan pihak eksternal yang independen. Rapat dapat diselenggarakan baik dengan kehadiran secara fisik maupun non-fisik. Rapat yang tidak dihadiri secara fisik dilakukan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya yang memungkinkan semua peserta Rapat Komite saling melihat dan mendengar secara langsung, serta berpartisipasi dalam rapat.

Sepanjang tahun 2024, Komite Audit telah mengadakan rapat sebanyak 18 kali rapat. Frekuensi dan tingkat kehadiran anggota Komite Audit dalam Rapat Komite Audit adalah sebagai berikut:

Meeting and Level of Attendance of the Audit Committee

Audit Committee Meetings have been regulated in the Audit Committee Charter, namely that the Audit Committee must hold meetings at least 4 times in 1 year and be attended by at least 51% of members, including Independent Commissioners and independent external parties. Meetings can be held either with physical or non-physical attendance. Meetings that are not attended physically are conducted via teleconference, video conference, or other electronic media that allow all Committee Meeting participants to see and hear each other directly, and participate in the meeting.

Throughout 2024, the Audit Committee held a total of 18 meetings. The frequency and level of attendance of Audit Committee members at Audit Committee Meetings are as follows:

Kehadiran Anggota pada Rapat Komite Audit
Attendance of Members at Audit Committee Meetings

Periode Period	Nama Name	Jumlah Rapat Number of Meetings	Kehadiran di Rapat Meeting Attendance	Tingkat Kehadiran Attendance Level	Rata-rata Tingkat Kehadiran Average Attendance Level
1 Januari-31 Desember 2024 January 1-December 31, 2024	Daryono	18	18	100%	100%
	Mirawati Sudjono	18	18	100%	
	JT Duma	18	18	100%	

Dalam rapat Komite Audit sendiri terdapat 11 kali rapat internal Komite Audit, 4 kali rapat Komite Audit bersama dengan Internal Audit, dan 3 kali rapat Komite Audit dengan Kantor Akuntan Publik (KAP).

In the Audit Committee meeting itself, there are 11 internal Audit Committee meetings, 4 joint Audit Committee meetings with Internal Audit, and 3 Audit Committee meetings with the Public Accounting Firm (KAP).

Agenda Rapat Komite Audit

Sepanjang tahun 2024, rapat Komite Audit telah membahas agenda-agenda sebagai berikut:

1. Kinerja keuangan dan kecukupan laporan keuangan publikasi dan pelaporan kepada otoritas.
2. Rekomendasi kepada Dewan Komisaris mengenai penunjukan Akuntan Publik dan/atau Kantor Akuntan Publik.
3. Rencana audit, ruang lingkup dan temuan audit, tindak lanjut rekomendasi hasil audit dan kecukupan sistem pengendalian intern.
4. Membahas isu-isu kinerja operasional.

Audit Committee Meeting Agenda

Throughout 2024, the Audit Committee meetings have discussed the following agendas:

1. Financial performance and adequacy of published financial statements and reporting to authorities.
2. Recommendations to the Board of Commissioners regarding the appointment of Public Accountants and/or Public Accounting Firms.
3. Audit plan, scope and audit findings, follow-up to audit recommendations and adequacy of internal control systems.
4. Discussing operational performance issues.

Laporan Pelaksanaan Tugas Komite Audit Tahun 2024

Laporan pelaksanaan tugas Komite Audit yang meliputi aktivitas dan rekomendasi yang dihasilkan sepanjang tahun 2024, sebagai berikut:

1. Melakukan penelaahan kembali dan mereviu Piagam Komite Audit dan Piagam Audit Internal.
2. Melakukan rapat koordinasi dengan Internal Audit dan memberikan saran atas temuan Internal Audit.
3. Memberikan saran kepada Dewan Komisaris sehubungan audit dan manajemen resiko.
4. Menghadiri rapat Komite dan memberikan saran.
5. Melakukan rapat dengan Kantor Akuntan Publik sehubungan dengan audit atas Laporan Keuangan.
6. Melakukan evaluasi terhadap efektivitas Audit Internal.

Report on the Implementation of Audit Committee's Duties in 2024

Report on the implementation of Audit Committee's duties, which includes activities and recommendations generated throughout the year 2024, is as follows:

1. Review the Audit Committee Charter and Internal Audit Charter.
2. Conduct coordination meetings with Internal Audit and provide suggestions on Internal Audit findings.
3. Provide advise to the Board of Commissioners regarding audit and risk management.
4. Attend Committee meetings and provide suggestions.
5. Conduct meetings with Public Accounting Firms regarding the audit of Financial Statements.
6. Conduct evaluations of the effectiveness of Internal Audit.

Rencana Kerja Komite Audit Tahun 2025

Komite Audit telah menetapkan rencana kerja tahun 2025 dengan memberikan prioritas strategis sebagai berikut:

1. Melakukan kajian terhadap akuntabilitas dan transparansi laporan keuangan.
2. Melakukan kajian terhadap efektivitas pengendalian internal.
3. Melakukan kajian terkait tata kelola.
4. Melakukan pengawasan terkait pertumbuhan bisnis dan strategi.

Audit Committee Work Plan 2025

The Audit Committee has established a work plan for 2025 by providing the following strategic priorities:

1. Conduct a study on the accountability and transparency of financial statements.
2. Conduct a study on the effectiveness of internal control.
3. Conduct a study related to governance
4. Conducting supervision related to business growth and strategy.

Pelatihan Komite Audit Tahun 2024

Perseroan senantiasa menyelenggarakan program pendidikan ataupun pelatihan untuk anggota Komite Audit dalam rangka meningkatkan kompetensi dan penambahan wawasan guna mendukung pelaksanaan tugas dan tanggung jawab setiap anggota Komite Audit.

Sepanjang 2024, anggota Komite Audit telah mengikuti program pelatihan dan pengembangan kompetensi sebagai berikut:

Audit Committee Training in 2024

The Company always provides educational and training programs for members of the Audit Committee to develop competence and increase insight to support the implementation of the duties and responsibilities of each member of the Audit Committee.

Throughout 2024, members of the Audit Committee have participated in the following training and competency development programs:

Tanggal Date	Program yang Diikuti Program Followed	Lokasi Location	Penyelenggara Organizer
Daryono **Ketua Komite Audit** **Head of the Audit Committee**			
Program pengembangan kompetensi yang diikuti oleh Daryanto dapat dilihat di program pengembangan kompetensi Dewan Komisaris. The competency development program followed by Daryanto can be seen in the Board of Commissioners competency development program.			
Mirawati Sudjono **Anggota Komite Audit** **Member of the Audit Committee**			
23 Januari 2024 January 23, 2024	*Certification in Audit Committee Practices* (CACP), *Batch* 38, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 38, as Resource Person	Jakarta	IKAI
25 Januari 2024 January 25, 2024	IHT#3: *Corporate Law & Trade Practices Issue for Directors*	Jakarta	*In-House*
25 Januari 2024 January 25, 2024	IHT#3: *Financial Numery for Commissioners and Directors*	Jakarta	*In-House*
25 Januari 2024 January 25, 2024	IHT#3: ESG *Priority Agenda for the Boards*	Jakarta	*In-House*
30 Januari 2024 January 30, 2024	*Town Hall Meeting: Highlights of The New Global Internal Audit Standards*	*Online*	IIA
3 Februari 2024 February 3, 2024	Fundamental Audit Internal (*Qualified Internal Auditor*/QIA)	Jakarta	CIAR
5 Maret 2024 March 5, 2024	*Certification in Audit Committee Practices* (CACP), *Batch* 39, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 39, as Resource Person	Jakarta	IKAI
27 Maret 2024 March 27, 2024	Tantangan Produk Pasar Modal & Keuangan Syariah dalam Dinamika Sosial & Suku Bunga Challenges of Sharia Capital Market and Financial Products in Social Dynamics & Interest Rates	*Online*	OJK
28 Maret 2024 March 28, 2024	Peran Taksonomi Keuangan Berkelanjutan (TKBI) dalam Mendorong Transisi Energi menju *Net Zero Emission* Indonesia. The Role of Sustainable Finance Taxonomy (TKBI) in Driving Energy Transition towards Net Zero Emissions in Indonesia.	*Online*	OJK
2 Mei 2024 May 2, 2024	*How Prevent Accounting Fraud in Financial Sector*	*Online*	OJK
6 Mei 2024 May 6, 2024	Sosialiasi Pilar Governisasi ETAK dan ARA 2023 Socialization of ETAK and ARA 2023 Governance Pillars	*Online*	KNKG
4 Juni 2024 June 4, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 41, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 41, as Resource Person	Jakarta	IKAI
20 Juni 2024 June 20, 2024	*Navigating The Half-Year: Roadmap to Success*	*Online*	OJK
25 Juni 2024 June 25, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 42, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 42, as Resource Person	*Online*	IKAI
4 Juli 2024 July 4, 2024	*How to Mitigate Transition & Physical Risks in the Financial Sector*	*Online*	OJK
6 Juli 2024 July 6, 2024	*Internal Auditors Readiness in Facing Cyber Attacks*	*Online*	YPIA
9 Juli 2024 July 9, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 43, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 43, as Resource Person	Jakarta	IKAI

Tanggal Date	Program yang Diikuti Program Followed	Lokasi Location	Penyelenggara Organizer
10-11 Juli 2024 July 10-11, 2024	Konferensi Internal Auditor: *Elevating Internal Audit As A Value Driver: Achieving Business Resilience in the Era of Digitalization* Internal Auditor Conference: Elevating Internal Audit as a Value Driver: Achieving Business Resilience in the Era of Digitalization	Yogyakarta	YPIA
15 Juli 2024 July 15, 2024	*Fundamental Audit Internal* (FAI), sebagai Narasumber Internal Audit Fundamentals (FAI), as resource person	Jakarta	YPIA/CIAR
17 Juli 2024 July 17, 2024	*Implementation of Sustainability Reporting in Indonesia*	*Online*	IAI + IAPI
31 Juli 2024 July 31, 2024	Regulasi & Praktek MR Pol Institusi Sektor Publik Indo Regulation & Practice of MR Pol Public Sector Institutions Indo	*Online*	APWI
6 Agustus 2024 August 6, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 44, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 44, as Resource Person	Jakarta	IKAI
20 Agustus 2024 August 20, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 45, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 45, as Resource Person	Jakarta	IKAI
2 September 2024 September 2, 2024	*Fundamental Audit Internal* (FAI) , sebagai Narasumber Internal Audit Fundamentals (FAI), as resource person	Jakarta	YPIA/CIAR
3 September 2024 September 3, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 46, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 46, as Resource Person	Jakarta	IKAI
3 Oktober 2024 October 3, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 49, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 49, as Resource Person	Bandung	IKAI & PIS
8 Oktober 2024 October 8, 2024	Certification in Audit Committee Practices (CACP) *Batch* 47, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 47, as Resource Person	Jakarta	IKAI
17 Oktober 2024 October 17, 2024	*Carbon Trading and Its Effect On Indonesian's Economy*	*Online*	OJK
22 Oktober 2024 October 22, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 48, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 48, as Resource Person	Jakarta	IKAI
24 Oktober 2024 October 24, 2024	IHT#11 : Menuju Adopsi IFRS S1 dan S2 IHT#11 : Towards Adoption of IFRS S1 and S2	Jakarta	HUMI
24 Oktober 2024 October 24, 2024	IHT#11 : *Board Evaluation Performance: Building Value and Effectiveness*	Jakarta	*In-House*
30 Oktober 2024 October 30, 2024	Tugas dan Tanggung Jawab Komite Audit PTNBH, sebagai Narasumber Duties and Responsibilities of the PTNBH's Audit Committee, as a Resource Person	Bogor	Universitas Terbuka
31 Oktober 2024 October 31, 2024	EV *Insurance, International Best Practices for Innovation of New Synergy Products and Services*	*Online*	OJK
4 November 2024 November 4, 2024	*Fundamental Auditor Internal* (FAI) , sebagai Narasumber Internal Auditor Fundamentals (FAI), as Resource Person	Jakarta	YPIA/CIAR
5 November 2024 November 5, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 50, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 50, as Resource Person	Jakarta	IKAI
12 November 2024 November 12, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 52, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 52, as Resource Person	Jakarta	IKAI & PT Pelindo
18 November 2024 November 18, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 53, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 53, as Resource Person	Ciawi	IKAI & PT Pelindo
18 November 2024 November 18, 2024	*The 2nd OJK International Research Forum* (IRF) tahun 2024 dengan Topik: *Driving Financial Innovations to Enchance a Better Financial Life* The 2nd OJK International Research Forum (IRF) in 2024 with the Topic: Driving Financial Innovations to Enhance a Better Financial Life	*Online*	OJK
26 November 2024 November 26, 2024	*Risk & Governance Summit 2024*	*Online*	OJK
19 November 2024 November 19, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 51, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 51, as Resource Person	Jakarta	IKAI
3 Desember 2024 December 3, 2024	*Certification in Audit Committee Practices* (CACP) *Batch* 54, sebagai Narasumber Certification in Audit Committee Practices (CACP), Batch 54, as Resource Person	Jakarta	IKAI & PT Pelindo
24 Oktober 2024 October 24, 2024	IHT#11 : Menuju Adopsi IFRS S1 dan S2 IHT#11 : Towards Adoption of IFRS S1 and S2	Jakarta	*In-House*
24 Oktober 2024 October 24, 2024	IHT#11 : *Board Evaluation Performance: Building Value and Effectiveness*	Jakarta	*In-House*

Tanggal Date	Program yang Diikuti Program Followed	Lokasi Location	Penyelenggara Organizer
JT Duma **Anggota Komite Audit** **Member of the Audit Committee**			
25 Januari 2024 January 25, 2024	IHT#3: *Corporate Law & Trade Practices Issue for Directors*	Jakarta	*In-House*
25 Januari 2024 January 25, 2024	IHT#3: Financial Numery for Commissioners and Directors	Jakarta	*In-House*
25 Januari 2024 January 25, 2024	IHT#3: ESG *Priority Agenda for the Boards*	Jakarta	*In-House*

Komite Nominasi dan Remunerasi
Nomination and Remuneration Committee

Komite Nominasi dan Remunerasi (KNR) merupakan salah satu Komite penunjang Dewan Komisaris yang dibentuk untuk membantu Dewan Komisaris dalam menjalankan fungsi pengawasan dan pemberian nasihat mengenai penetapan kualifikasi dan proses nominasi serta remunerasi Dewan Komisaris dan Direksi. Dengan mengacu pada SK No. 001/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Nominasi dan Remunerasi.

The Nomination and Remuneration Committee (NRC) is one of the supporting committees of the Board of Commissioners which was established to assist the Board of Commissioners in carrying out its supervisory and advisory functions regarding the determination of qualifications and the nomination process as well as remuneration of the Board of Commissioners and Board of Directors. Referring to Decree No. 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023, concerning the Establishment and Guidelines for the Implementation of the Work of the Nomination and Remuneration Committee.

Dasar Hukum

Dasar hukum yang menjadi acuan pembentukan KNR Perseroan, antara lain:

1. Peraturan Otoritas Jasa Keuangan (POJK) dan Surat Edaran OJK, terkait Penerapan Tata Kelola, Komite Nominasi dan Remunerasi.
2. Anggaran Dasar Perseroan tentang tugas dan wewenang Dewan Komisaris.
3. ASEAN *Corporate Governance Scorecard*.

Legal Basis

The legal basis for the establishment of the Company's Nomination and Remuneration Committee (NRC) includes:

1. Financial Services Authority Regulation (POJK) and OJK Circular Letter, regarding the Implementation of Governance, Nomination and Remuneration Committees.
2. The Company's Articles of Association concerning the duties and authorities of the Board of Commissioners.
3. ASEAN Corporate Governance Scorecard.

Piagam Komite Nominasi dan Remunerasi

KNR Perseroan telah memiliki Piagam atau Pedoman yang disetujui pada tanggal 4 November 2022 oleh Dewan Komisaris, dan digunakan sebagai Landasan Kerja Komite Nominasi dan Remunerasi (*Nomination and Remuneration Committee Charter*/NRCC) yang bersifat mengikat bagi seluruh anggota komite dan telah diunggah ke situs web Perseroan, www.humi.co.id. Adapun isi dari Piagam KNR adalah sebagai berikut:

1. Pendahuluan.
2. Dasar Hukum.
3. Definisi.
4. Komposisi, Struktur, dan Masa Jabatan.
5. Persyaratan Keanggotaan.
6. Tugas dan Tanggung Jawab.
    a. Terkait dengan fungsi Nominasi; dan
    b. Terkait dengan fungsi Remunerasi.
7. Tata Cara, Prosedur, dan Penyelenggaraan Rapat.
8. Pelaporan.
9. Standar Etika.
10. Penutup.

Nomination and Remuneration Committee Charter

The Company's Nomination and Remuneration Committee (NRC) has established a Charter approved on November 4, 2022, by the Board of Commissioners. This charter serves as the foundation for the operations of the Nomination and Remuneration Committee (NRCC) and is binding for all committee members. The charter has been uploaded to the Company's website, www.humi.co.id. Contents of the Nomination and Remuneration Committee Charter (NRCC) are as follows:

1. Introduction.
2. Legal Basis.
3. Definitions
4. Composition, Structure, and Term of Office
5. Membership Requirements
6. Duties and Responsibilities.
    a. Related to the Nomination function; and
    b. Related to the Remuneration function.
7. Methods, Procedures, and Holding of Meetings.
8. Reporting.
9. Ethical Standards.
10. Closing