Organ Pendukung Dewan Komisaris

Supporting Organ of The Board of Commissioners

Dalam melaksanakan tugas dan tanggungjawabnya, Dewan Komisaris HUMI dibantu oleh komite-komite pendukung, yakni Komite Audit, Komite Nominasi dan Remunerasi dan Komite ESG.

In fulfilling its duties and responsibilities, the Board of Commissioners of the Company is supported by supporting committees, namely the Audit Committee and the Nomination and Remuneration Committee.

KOMITE AUDIT

Pembentukan Komite Audit di Perseroan mengacu pada Surat Keputusan Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tentang Penetapan Susunan Komite Audit. Komite Audit Perseroan membantu Dewan Komisaris dalam 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.

AUDIT COMMITTEE

The establishment of the Audit Committee in the Company refers to Board of Commissioners' Decree Number 002/SK/Dekom-HUMI/III/2023 regarding the Establishment and Guidelines for the Operation of the Audit Committee. The Company's Audit Committee assists the Board of Commissioners in monitoring and ensuring the effectiveness of the internal control system and the implementation of the internal and external audit tasks. In carrying out its duties and responsibilities, the Audit Committee monitors and evaluates the planning and implementation of audits to assess the adequacy of internal controls, including financial reporting processes, risk management, and the implementation of good corporate governance systems.

Dasar Hukum

Komite Audit dibentuk oleh dan bertanggung jawab kepada Dewan Komisaris dalam membantu pelaksanaan tugas dan fungsi pengawasan Dewan Komisaris.

Pembentukan Komite Audit Perseroan ditetapkan melalui Surat Keputusan No. 004/SK/DEKOM-HUMI/XI/2022 tanggal 4 November 2022 tentang Penetapan Susunan Komite Audit. Adapun dasar hukum yang menjadi acuan pembentukan dan pelaksanaan tugas dan tanggung jawab Komite Audit, antara lain:

1. POJK No. 55/POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit.
2. POJK No. 33/POJK.04/2014 tanggal 8 Desember 2014 tentang Direksi dan Dewan Komisaris Emiten atau Perusahaan Publik.
3. POJK No. 13/POJK.03/2017 tanggal 27 Maret 2017 tentang Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik Dalam Kegiatan Jasa Keuangan.
4. SEOJK No. 36/SEOJK.03/ 2017 tentang Tata Cara Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.

Legal Basis

The Audit Committee is established by and reports to the Board of Commissioners to assist in carrying out the supervisory tasks and functions of the Board of Commissioners.

The establishment of the Company's Audit Committee is determined through Decree Number 004/SK/DEKOM-HUMI/XI/2022 dated November 4, 2022, regarding the Determination of the Composition of the Audit Committee. The legal basis for the establishment and implementation of the duties and responsibilities of the Audit Committee includes, among others:

1. POJK Number 55/POJK.04/2015 dated December 23, 2015 concerning the Establishment and Guidelines for the Operation of the Audit Committee.
2. POJK Number 33/POJK.04/2014 dated December 8, 2014 concerning the Board of Directors and Board of Commissioners of Issuers or Public Companies.
3. POJK Number 13/POJK.03/2017 dated March 27, 2017 concerning the Use of Public Accountants and Public Accounting Firms in Financial Services Activities.
4. SEOJK Number 36/SEOJK.03/2017 concerning Procedures for the Use of Public Accountants and Public Accounting Firms in Financial Services Activities.

Piagam Komite Audit

Komite Audit memiliki Piagam yang disetujui pada tanggal 4 November 2022 oleh Dewan Komisaris 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:

1. Pendahuluan.
2. Dasar Hukum.

Charter of the Audit Committee

The Audit Committee has a Charter approved on November 4, 2022, by the Board of Commissioners and serves as a guideline for the direction and behavior of the Audit Committee in carrying out its duties and responsibilities in a professional and independent manner. The Charter has been uploaded to the Company's website, www.humi.co.id. The contents of the Audit Committee Charter are as follows:

1. Introduction.
2. Legal Basis.

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.

3. Definitions.
4. Composition, Structure, and Term of Office.
5. Membership Requirements.
6. Duties and Responsibilities.
7. Authority.
8. Procedures, Methods, and Conduct of Meetings.
9. Reporting.
10. Handling Complaints or Reports Related to Alleged Violations Concerning Financial Reporting.
11. Code of Ethics.
12. Conclusion.

Masa Jabatan Komite Audit

Sesuai ketentuan yang berlaku, masa jabatan anggota Komite tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan, dan hanya dapat dipilih kembali hanya untuk 1 (satu) 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 for committee members shall not exceed the term of office of the Board of Commissioners as stipulated in the Company's Articles of Association, and they may only be re-elected for one subsequent term.

If an Independent Commissioner who serves as the Chairperson of the Audit Committee resigns before completing their term as a Company Commissioner, they shall be replaced by another Independent Commissioner.

Jumlah, Susunan dan Komposisi Komite Audit

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

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

Pada tahun 2023, 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

The number, composition, and structure of the Company's Audit Committee are stipulated in the Audit Committee Charter as follows:

1. The Audit Committee consists of at least 3 (three) members, including Independent Commissioners and external parties.
2. The Audit Committee is chaired by one of the Independent Commissioners who also serves as a member.

In 2023, the composition and structure of the Audit Committee were established on March 31, 2023, through the Board of Commissioners' Decree Number 002/SK/Dekom-HUMI/III/2023. The composition and structure of HUMI's Audit Committee as of December 31, 2023, are as follows:

Susunan Komite Audit Per 31 Desember 2023
Composition of the Audit Committee As of December 31, 2023

Nama Name	**Jabatan** Position	**Dasar Pengangkatan** Basis of Appointment	**Masa Jabatan** Term of Office	**Periode Jabatan** Term Period
Daryono	Ketua Head	SK Dewan Komisaris Nomor 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, until present	Ke-1 First
Mirawati Sudjono	Anggota Member	SK Dewan Komisaris Nomor 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, until present	Ke-1 First
JT Duma	Anggota Member	SK Dewan Komisaris Nomor 001/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, until present	Ke-1 First

PROFIL KOMITE AUDIT

AUDIT COMMITTEE PROFILE

Daryono
Ketua Komite Audit/Head of Audit Committee

Informasi mengenai riwayat pendidikan, riwayat Jabatan, rangkap jabatan, pengalaman kerja, dan hubungan afiliasi dapat dilihat pada bab Profil Perusahaan bagian profil Dewan Komisaris di Laporan Tahunan ini.
Information regarding education history, position history, dual positions, work experience, and affiliation relationships can be seen in the Company Profile chapter of the Board of Commissioners profile section in this Annual Report.

Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023.
Serving as a Member of the Audit Committee based on the Board of Commissioners' Decision Letter Number 001/SK/Dekom-HUMI/III/2023 dated March 31, 2023.

Mirawati Sudjono

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

Periode Jabatan: 31 Maret 2023 s.d Sekarang
Term of Office: March 31, 2023 until now

67 tahun
67 years old

WNI
Indonesian

Berdomisili di Kotamadya, DKI Jakarta, Indonesia
Domiciled in DKI Jakarta, Indonesia

Riwayat Pendidikan

Akuntan di Sekolah Tinggi Akuntasi Negara (1986), Master of Science, di bidang Accounting dari University of Wisconsin, Amerika Serikat (1990).

Education

Accountant at Indonesian State College of Accountancy (1986); Master of Science, in Accounting from University of Wisconsin, USA (1990)

Riwayat Pekerjaan

Anggota Satgas GCG BPKP Pusat (1999-2025), Kepala Direktorat Pengawasan Badan Usaha Agrobisnis, Jasa Konstruksi dan Perdagangan di Deputi Bidang Akuntan Negara BPK (2004-2005), Koordinator Pengembang Policy Evalustion BPKP (2005-2008), Kepala Pusat Penelitian dan Pengembangan Pengawasan BPKP (2008-2010), Ketua Satgas Pembinaan Penyelenggaraan SPIP BPKP (2008-2010), Kepala Direktorat Pengawasan Industri dan Distribusi di Deputi Pengawasan Instansi Pemerintah Bidang Perekonomian (2010-2012), Kepala Perwakilan BPKP Propinsi Bali (2012-2013), Deputi Bidang Pelayanan Publik di Kementriaan PAN dan RB (2013-2016), Anggota Komite Anggaran, Audit dan Aktuari BPJS Ketenagakerjaan (2016-2020), Komisaris Independen & Ketua Komite Audit PT PNM Ventura Capital (2017-2021).

Professional History

Member of GCG Task Force of Central BPKP (1999-2025), Head of Directorate of Supervision of Agribusiness Enterprise, Construction and Trade Services at Deputy of State Accountant of BPK (2004-2005), Policy Evaluation Development Coordinator of BPKP (2005-2008); Head of Supervision Research and Development Center of BPKP (2008-2010), Head of Task Force of Implementation Development of SPIP BPKP (2008-2010), Head of Directorate of Industrial and Distribution Supervision at the Deputy for Supervision of Government Agencies for the Economy (2010-2012), Head of BPKP Representative for Bali Province (2012-2013), Deputy for Public Service at the Ministry of Administrative and Bureaucratic Reform (2013-2016), Member of the Budget, Audit and Actuary Committee of BPJS Ketenagakerjaan (2016-2020), Independent Commissioner & Head of the Audit Committee of PT PNM Ventura Capital (2017-2021).

Rangkap Jabatan

Di Dalam Grup Perseroan:
- Anggota Komite Audit HITS (2021-sekarang)
- Anggota Komite Audit GTSI (2021-sekarang)

Di Luar Perseroan : Tidak Ada.

Concurrent Positions

Within the Company Group:
- Member of the HITS Audit Committee (2021-present)
- Member of the GTSI Audit Committee (2021-present)

Outside the Company Group: None

Menjabat sebagai Anggota Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 002/SK/Dekom-HUMI/III/2023 tanggal 31 Maret 2023.
Served as a Member of the Audit Committee based on the Decree of the Board of Commissioners Number 002/SK/Dekom-HUMI/III/2023 dated March 31, 2023.

JT Duma

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

Periode Jabatan: 31 Maret 2023 s.d Sekarang
Term of Office: March 31, 2023 until now

77 tahun
77 years old

WNI
Indonesian

Berdomisili di Kotamadya, DKI Jakarta, Indonesia
Domiciled in DKI Jakarta, Indonesia

Riwayat Pendidikan

Sarjana Ekonomi di Universitas Kristen Indonesia (1974), Program Magister, MM di LPMI Jakarta (2004).

Riwayat Pekerjaan

PT Pertamina (1975-2001), Komisaris PT Podium (2001-2004); Komisaris Pertambangan Batu Bara (2004-2009), Anggota Komite Nominasi dan Remunerasi HITS (2009-2012), Anggota Komite Audit HITS (2012-2020), Anggota Komite Nominasi dan Remunerasi HIT (2020-2023).

Rangkap Jabatan

Di Dalam Grup Perseroan:
- Anggota Komite Audit HITS (2021-sekarang)
- Anggota Komite Audit GTSI (2021-sekarang)

Di Luar Perseroan : Tidak Ada.

Education

Bachelor of Economics from Christian University of Indonesia (1974), Masters Program, MM at LPMI Jakarta (2004).

Professional History

PT Pertamina (1975-2001), Commissioner at PT Podium (2001-2004), Commissioner at Pertambangan Batu Bara (2004-2009), Member of HITS Nomination and Remuneration Committee (2009-2012), Member of HITS Audit Committee (2012-2020), Member of HITS Nomination and Remuneration Committee (2020-2023).

Concurrent Positions

Within the Company Group:
- Member of the HITS Audit Committee (2021-present)
- Member of the GTSI Audit Committee (2021-present)

Outside the Company Group: 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.

Requirements for an Independence Statement and Audit Committee

Requirements for an Independence Statement and Audit Committee All Committee members have a high level of commitment and integrity, as well as the required competence and abilities in their disciplines to help execute good governance.

All members of the Audit Committee have met all independence standards and are capable of carrying out their duties and responsibilities independently, supporting the Company's interests, and being influenced by no party.

Pernyataan tentang Independensi Komite Audit
Statement on the 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 (enam) bulan terakhir sebelum penunjukan. Not an insider of a Public Accounting Firm, Legal Consultant Firm, Public Appraisal Service Firm or other parties who are or have provided assurance/non-assurance/audit services, appraisal services and/or other consulting services to HUMI and its subsidiaries within the last 6 (six) months prior to appointment.	✓	✓	✓

Pernyataan tentang Independensi Komite Audit
Statement on the Independence of the Audit Committee

Aspek Independensi Independence Aspect	Daryono	Mirawati Sudjono	JT Duma
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 (enam) 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 (six) 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 (enam) 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 (six) months after acquiring the shares.	✓	✓	✓
Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama. Has no affiliation 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 relationships related to the business activities of HUMI and its subsidiaries.	✓	✓	✓

v = Ya/ Yes | x = Tidak/ 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 (satu) 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:
   - Memiliki pengetahuan di bidang keuangan dan/atau bidang akuntansi.
   - Memiliki pengalaman kerja paling sedikit 5 (lima) 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 (enam) bulan terakhir sebelum penunjukan.

Furthermore, the Board of Directors must hold joint meetings. Members of the Company's Audit Committee must not only meet the independence standards, but also the conditions outlined in the Audit Committee Charter, which include:

1. Having great integrity, abilities, expertise, and suitable experience for their sector of work and educational background, as well as the ability to communicate effectively.
2. Understanding financial reports, the company's business, particularly those connected to the company's business, audit processes, risk management, and regulatory requirements in the capital markets sector, shipping industry rules, energy distribution, and other relevant legislation.
3. Must follow the Code of Ethics established by HUMI (probably an organization or regulatory agency).
4. Willing to continuously enhance competence through education and training.
5. Must have at least 1 (one) member with a background in accounting and/or finance, and at least one member with expertise in the shipping industry and energy distribution. Audit Committee members from independent parties are assessed to have expertise in finance or accounting in meeting the criteria:
   - Having knowledge in the field of finance and/or accounting.
   - Having at least 5 (five) 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 management and its subsidiaries/business units, except for Independent Commissioners.
7. Not being a person within a Public Accountant's Office, Legal Consultant Office, Public Appraiser Office, or other parties that are currently or have provided assurance/audit non-assurance/audit, appraisal, and/or other consulting services to HUMI and its subsidiaries within the last 6 (six) months before appointment.

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 (enam) bulan terakhir sebelum penunjukkannya, 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 (enam) 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.
   d. Memantau dan mengevaluasi pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh akuntan publik dan/atau Kantor Akuntan Publik termasuk kesesuaiannya dengan standard akuntansi keuangan yang berlaku, kecukupan waktu pekerjaan lapangan, kecukupan uji, dan rekomendasi perbaikan yang diberikan.
   e. Hasil evaluasi Komite Audit terhadap pelaksanaan tugas akuntan publik disampaikan paling lambat 30 (tiga puluh) hari sebelum dilaksanakannya RUPST 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.

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 (six) months prior to their 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 shares of HUMI, directly or indirectly due to a legal event, such shares must be transferred to another party within a maximum period of 6 (six) months after acquiring the shares.
11. Does not have any Affiliation relationship with members of the Board of Commissioners, members of the Board of Directors, or Major Shareholders.
12. Does not have any business relationship, either directly or indirectly, related to the business activities of HUMI and its subsidiaries.
13. Directors are prohibited from being committee members.
14. The honorarium for committee members of the Audit Committee is determined by the Board of Commissioners."

Duties and Responsibilities of the Nomination and Remuneration Committee

The Nomination and Remuneration Committee has responsibilities including:

1. Reviewing 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 financial information.
2. Reviewing regulations related to HUMI's activities.
3. Providing independent opinions in the event of differences of opinion between management and accountants regarding the services provided.
4. Assisting 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 examinations by the public accounting firm considering all significant risks.
   d. Monitoring and evaluating the implementation of audit services for annual historical financial information by public accountants and/or Public Accounting Firms, including their compliance with applicable financial accounting standards, adequacy of fieldwork, adequacy of tests, and recommendations for improvement provided.
   e. The Audit Committee's evaluation of the performance of public accountants in performing their duties is communicated no later than 30 (thirty) days before the Annual General Meeting of Shareholders of HUMI.
5. The Audit Committee is entitled to request formal Internal Audit reports at least once a month. Based on such reports, the Audit Committee reviews and reports to the Board of Commissioners.

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, diantaranya 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 efektifitas 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.

6. Reviewing and reporting to the Board of Commissioners on complaints of violations of applicable laws or regulations at HUMI.
7. Maintaining the confidentiality of the Company's documents, data, and information.
8. The performance assessment of the Audit Committee is conducted by the Board of Commissioners.
9. The Chairperson of the Audit Committee is also responsible for coordinating all Committee activities to fulfill the Committee's objectives in accordance with its establishment, including being responsible for the following:
   a. Determining the annual work plan.
   b. Setting the schedule for annual meetings.
   c. Creating periodic reports on Committee activities and matters deemed necessary for the attention of the Board of Commissioners.
   d. Conducting a Self-Assessment of the effectiveness of Committee activities.
   e. Appointing non-Board of Commissioners Audit Committee members or appointing other third parties as the Committee's secretary to record Audit Committee Meetings and prepare Audit Committee Meeting Minutes.

Rapat dan Tingkat Kehadiran Komite Audit

Rapat Komite Audit telah diatur dalam Piagam Komite Audit, yakni Komite Audit wajib menyelenggarakan rapat sekurang-kurangnya 4 (empat) kali dalam 1 (satu) 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 2023, Komite Audit telah mengadakan rapat sebanyak 19 (sembilan belas) kali rapat. Frekuensi dan tingkat kehadiran anggota Komite Audit dalam Rapat Komite Audit adalah sebagai berikut:

Meeting and Attendance of the Audit Committee

The Audit Committee Charter specifies that the Audit Committee must meet at least four times each year and be attended by at least 51% of its members, including Independent Commissioners and independent external parties. Meetings might take place in person or virtually. Meetings that are not attended in person are held using teleconferencing, video conferencing, or other electronic media tools that allow all Committee Meeting participants to see and hear each other immediately while also participating in the meeting.

During the year 2023, the Audit Committee held a total of 19 meetings. Audit Committee members attend Audit Committee meetings at the following frequency and level:

Kehadiran Anggota pada Rapat Komite Audit

The Attendance of Members at the Audit Committee Meeting

Periode Period	**Nama** Name	**Jumlah Rapat** Number of Meeting	**Kehadiran di Rapat** Meetings Attendance	**Tingkat Kehadiran** Attendance Rate	**Rata-Rata Tingkat Kehadiran** Average Attendance Rate
1 Januari - 31 Desember 2023 January 1 - December 31, 2023	Daryono	19	19	100%	100%
	Mirawati Sudjono	19	19	100%	
	JT Duma	19	19	100%	

Agenda Rapat Komite Audit Tahun 2023

Selama tahun 2023, rapat Komite Audit telah diadakan sebanyak 19 kali. Dalam rapat Komite Audit sendiri terdapat 9 (sembilan) kali rapat internal Komite Audit, 9 (sembilan) kali rapat Komite Audit bersama dengan Internal Audit, dan 1 (satu) kali rapat Komite Audit dengan Kantor Akuntan Publik (KAP).

Minutes of Audit Committee Meetings for the Year 2023

Throughout the year 2023, the Audit Committee meetings were held a total of 19 times. Within these meetings, there were 9 internal Audit Committee meetings, 9 joint meetings with Internal Audit, and 1 meeting with the Public Accountant Office (KAP).

Laporan Pelaksanaan Tugas Komite Audit Tahun 2023

Laporan pelaksanaan tugas Komite Audit yang meliputi aktivitas dan rekomendasi yang dihasilkan sepanjang tahun 2023, sebagai berikut:

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

Repor! on the Implementation of the Audit Committee's Tasks in 2023

The report on the implementation of the Audit Committee's tasks, which includes activities and recommendations generated throughout the year 2023, is as follows:

1. Review and revise the Audit Committee Charter.
2. Coordinate meetings with Internal Audit and provide recommendations on Internal Audit findings.
3. Provide advice to the Board of Commissioners regarding audit and risk management.
4. Attend Committee meetings, performance and strategic meetings, providing advice.
5. Hold meetings with Public Accounting Firms regarding the audit of Financial Statements.
6. Evaluate the effectiveness of the Internal Auditor.

Pelatihan Komite Audit Tahun 2023

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. Adapun pendidikan, pelatihan, kursus, ataupun seminar yang diikuti anggota Komite Audit sepanjang tahun 2023 adalah sebagai berikut:

Training for the Audit Committee in 2023.

The Company provides educational programs and training for Audit Committee members to develop their competence and widen their perspectives. This helps them fulfill their tasks and obligations effectively. In 2023, Audit Committee members attended the following education, training, and seminars:

Tanggal Date	Tema Pelatihan/Konferensi/Workshop/Seminar Training/Conference/Workshop/Seminar Theme	Lokasi Location	Penyelenggara Organizer
Daryono, Ketua Komite Audit/Head of Audit Committee			
Pendidikan ataupun pelatihan yang diikuti oleh Daryono sebagai Ketua Komite Audit sepanjang tahun 2023 dapat dilihat di bagian Pelatihan dan Peningkatan Kompetensi Dewan Komisaris. Education or training attended by Daryono as the Head of the Audit Committee throughout the year 2023 can be seen in the Training and Improvement section of the Board of Commissioners' Competency.			
Mirawati Sudjono, Anggota Komite Audit/Member of the Audit Committee			
10 Januari 2023 January 10, 2023	Web: Outlook Industri Jasa Keuangan tahun 2023 Web: Financial Services Industry Outlook 2023		OJK
10 Januari 2023 January 10, 2023	Web: Trends and Challenges Internal Audit in 2023-2025	Zoom	Yayasan Pendidikan Internal Audit (YPIA)
24 Januari 2023 January 24, 2023	Town Hall Meeting : Penerapan GRC Terintegrasi untuk Tata Kelola dan Meningkatkan Pengelolaan Risiko yang Lebih Baik Town Hall Meeting: Implementation of Integrated GRC for Governance and Improving Better Risk Management	Zoom	Institute of Internal Audit (IIA)
2 Februari 2023 February 2, 2023	Implementasi Artificial Intelligence di Industri Jasa Keuangan Implementation of Artificial Intelligence in the Financial Services Industry	Zoom	OJK
6 April 2023 April 6, 2023	Anti Money Laundring in Digital Era : Lesson Learned from Selected Countries	Zoom	OJK
30 Maret 2023 March 30, 2023	Pemanfaatan Analisis Big Data dalam Meningkatkan Kinerja Industri Jasa Keuangan Utilization of Big Data Analysis in Improving Financial Services Industry Performance	Zoom	OJK
13 April 2023 April 13, 2023	Mengatasi Tantangan dan Menghadapi Perubahan dalam Sektor Jasa Keuangan Overcoming Challenges and Facing Change in the Financial Services Sector	Zoom	OJK
13 April 2023 April 13, 2023	Don't Get Hacked, How to Build Security	Zoom	CIAR
15 April 2023 April 15, 2023	Emerging Cybersecurity Risk: Trends and Challenges for Internal Audit	Zoom	CIAR
11 Mei 2023 May 11, 2023	Peluang Metaverse di Industri Jasa Keuangan Metaverse Opportunities in the Financial Services Industry	Zoom	OJK

Tanggal Date	**Tema Pelatihan/Konferensi/Workshop/Seminar** Training/Conference/Workshop/Seminar Theme	**Lokasi** Location	**Penyelenggara** Organizer
6 Juni 2023 June 6, 2023	Certification in Audit Committe Practices (CACP 2023)	Zoom	Ikatan Komite Audit Indonesia (IKAI)
22 Juni 2023 June 22, 2023	Mengenal Lebih Jauh Pengertian UU P2SK dalam Rangka Penguatan Sektor Perbankan Understanding Further the Meaning of the P2SK Law in Strengthening the Banking Sector	Jakarta	OJK
5-6 Juni 2023 June 5-6, 2023	Building Resilience in TUNA World	Zoom	Yayasan Pendidikan Internal Audit (YPIA)
13 Juli 2023 July 13, 2023	Manajemen Stress di Era Digital Stress Management in the Digital Era	Yogyakarta	OJK
17 Juli 2023 July 17, 2023	Fraud Risk Management	Zoom	Association of Certified Fraud Examiners (ACFE)
25 Juli 2023 July 25, 2023	Certification in Audit Committee Practices (CACP) Batch 31	Zoom	Ikatan Komite Audit Indonesia (IKAI)
3 Agustus 2023 August 3, 2023	Certification in Audit Committee Practices (CACP) Batch 32	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
22 Agustus 2023 August 22, 2023	Certification in Audit Committee Practices (CACP) Batch 33	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
27 Juli 2023 July 27, 2023	Peluang Perdagangan Karbon dalam Upaya Dekarbonisasi Carbon Trading Opportunities in Decarbonization Efforts	Jakarta	OJK
24 Agustus 2023 August 24, 2023	Leadership in Changing Atmosphase	Zoom	OJK
31 Agustus 2023 August 31, 2023	Enchanching Financial Performance Through Data Analytics	Zoom	OJK
25 September 2023 September 25, 2023	The 1st OJK International Research Forum - Save The Planet : The Role of Financial Sector to Support Carbon Reduction & Electric Vehicle Development	Zoom	OJK
19 Oktober 2023 October 19, 2023	Certification in Audit Committee Practices (CACP) Batch 34	Zoom	Ikatan Komite Audit Indonesia (IKAI)
19 Oktober 2023 October 19, 2023	Konfrerensi Nasional IKA 2023 "Mengawal Keberlanjutan dan Pertumbuhan Perseroan Melalui Pengawasan dan Pengendalian Risiko" National Conference of the Alumni Association 2023 "Safeguarding Sustainability and Company Growth Through Risk Monitoring and Control	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
20 Oktober 2023 October 20, 2023	Certification in Audit Committee Practices (CACP) Batch 35	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
14 November 2023 November 14, 2023	#IHT7 : ESG & Company Productivity	Jakarta	In-House
28 November 2023 November 28, 2023	Certification in Audit Committee Practices (CACP) Batch 36	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
30 November 2023 November 30, 2023	Risk and Governance Summit (RGS) Tahun 2023	Jakarta	Asosiasi GRC dan OJK
6-7 Desember 2023 December 6-7, 2023	Seminar Nasional Internal Audit (SNIA), Trusted Advisor Navigating The New Frontier Information Technology and Business Strategy	Zoom	Yayasan Pendidikan Internal Audit (YPIA)
12-13 Desember 2023 December 12-13 2023	Dialog Pengelolaan Keuangan Negara dan Bisnis, Finance & Acccounting Dialogue on State and Business Financial Management, Finance & Accounting	Bali	Ikatan Komite Audit Indonesia (IKAI)
12 Desember 2023 December 12 2023	Certification in Audit Committee Practices (CACP) Batch 37	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
21 Desember 2023 December 21, 2023	Challenging & Benefit in Adopting IFRS S1 dan S2	Jakarta	Ikatan Komite Audit Indonesia (IKAI)
JT Duma, Anggota Komite Audit/Member of Audit Committee			
14 November 2023 November 14, 2023	#IHT7 : ESG & Company Productivity	Jakarta	In-House