

Internal Audit

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Penetapan Kepala Unit Internal Audit di Perseroan mengacu pada Surat Keputusan Direksi No. 007/SK/DIREKSI-HUMI/IX/2022. Fungsi Audit Internal Perseroan dilaksanakan oleh Unit Internal Audit yang bertanggung jawab langsung kepada Direktur Utama. Unit Internal Audit memiliki peran strategis dalam mendukung pencapaian kinerja Perseroan melalui proses audit. Unit Internal Audit berperan dalam pencegahan *fraud*, deteksi *fraud*, dan investigasi *fraud*. Unit Internal Audit memiliki akses langsung kepada Komite Audit untuk mengkoordinasikan dan mengelola informasi yang berkaitan dengan kegiatan dan hasil audit.

DASAR HUKUM

Penunjukkan Unit Internal Audit Perseroan berlandaskan pada ketentuan POJK No. 56/POJK.04/2015 tentang Pembentukan dan Pedoman Penyusunan Piagam Unit Internal Audit HUMI dan Piagam Unit Internal Audit HUMI.

PIAGAM INTERNAL AUDIT

Dalam menjalankan tugas dan tanggung jawabnya, Unit Internal Audit mengacu pada Piagam Internal Audit yang bersifat mengikat bagi setiap anggota Unit Internal Audit. Piagam tersebut telah diperbaharui dan disetujui oleh Direksi dan Dewan Komisaris pada tanggal 1 September 2022, dan telah diunggah ke situs *web* Perseroan, www.humi.co.id. Adapun isi dari Piagam Internal Audit adalah sebagai berikut:

1. Pendahuluan.
2. Pernyataan Visi & Misi Unit Audit Internal.
3. Tujuan dan Ruang Lingkup Pekerjaan.
4. Struktur dan Kedudukan Unit Audit Internal.
5. Independensi.
6. Tugas dan Tanggung Jawab Unit Audit Internal.
7. Wewenang Unit Audit Internal.
8. Kode Etik Unit Audit Internal.
9. Penutup.

STRUKTUR DAN KEDUDUKAN KEPALA UNIT INTERNAL AUDIT

Kepala Unit Internal Audit diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris. Setiap pengangkatan, penggantian, dan pemberhentian Kepala Unit Internal Audit Perseroan, wajib diberitahukan kepada OJK. Kepala Internal Audit mempunyai garis pelaporan tidak langsung kepada Komite Audit melalui pertemuan rutin untuk membahas isu-isu terkait pengendalian internal dan manajemen risiko dengan struktur sebagai berikut:

The appointment of the Head of the Internal Audit Unit in the Company refers to Board of Directors Resolution Number 007/SK/DIREKSI-HUMI/XI/2022. The function of the Company's Internal Audit is carried out by the Internal Audit Unit, which reports directly to the President Director. The Internal Audit Unit plays a strategic role in supporting the Company's performance through the audit process. It is responsible for fraud prevention, detection, and investigation. The Internal Audit Unit has direct access to the Audit Committee to coordinate and manage information related to audit activities and results.

LEGAL BASIS

The appointment of the Company's Internal Audit Unit is based on regulations, including Financial Services Authority Regulation Number 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of the Charter of the Internal Audit Unit, as well as the Internal Audit Charter HUMI.

CHARTER OF THE INTERNAL AUDIT

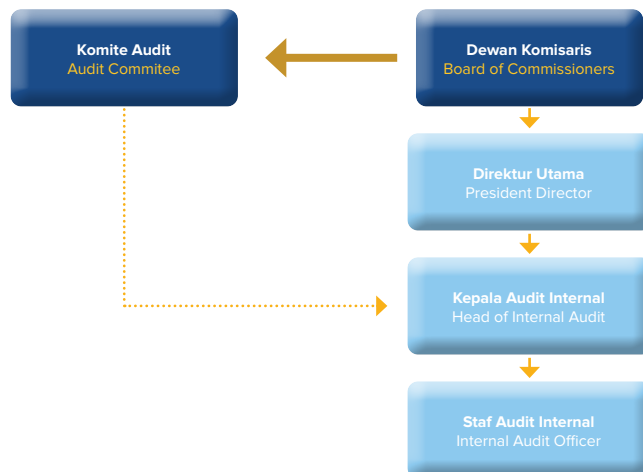
In carrying out its duties and responsibilities, the Internal Audit Unit adheres to the Internal Audit Charter, which is binding for every member of the Internal Audit Unit. The charter was revised and approved by the Board of Directors and the Board of Commissioners on September 1, 2022, and has been uploaded to the Company's website, www.humi.co.id. The contents of the Internal Audit Charter are as follows:

1. Introduction.
2. Vision & Mission Statement of the Internal Audit Unit.
3. Objectives and Scope of Work.
4. Structure and Position of the Internal Audit Unit.
5. Independence.
6. Duties and Responsibilities of the Internal Audit Unit.
7. Authority of the Internal Audit Unit.
8. Code of Ethics of the Internal Audit Unit.
9. Conclusion.

STRUCTURE AND POSITION OF THE HEAD OF INTERNAL AUDIT UNIT

The Head of the Internal Audit Unit is appointed and dismissed by the President Director with the approval of the Board of Commissioners. Any appointment, replacement, and termination of the Head of the Internal Audit Unit of the Company must be reported to the Financial Services Authority (OJK). The Head of Internal Audit reports indirectly to the Audit Committee through regular meetings to discuss issues related to internal control and risk management, with the following structure:

Struktur Unit Internal Audit Structure of Internal Audit Unit



INDEPENDENSI DAN PERSYARATAN INTERNAL AUDIT

Unit Internal Audit merupakan fungsi advisor/penasihat yang mempunyai kondisi bebas dari situasi yang dapat menurunkan kemampuan aktivitas internal auditor untuk dapat melaksanakan tanggungjawabnya secara tidak memihak dalam Perusahaan. Untuk itu, Unit Internal Audit:

1. Bertanggung jawab langsung kepada Direktur Utama dan independen terhadap setiap unit kerja di Grup HUMI.
2. Tidak terlibat langsung dalam kegiatan operasional Perusahaan sehari-hari.
3. Tidak diperkenankan perangkapan tugas dan jabatan auditor internal dan pelaksana dalam Unit Internal Audit dari pelaksanaan kegiatan operasional perusahaan baik di HUMI maupun Anak atau Unit usaha.

INDEPENDENCE AND REQUIREMENT OF INTERNAL AUDIT

The Internal Audit Unit serves as an advisory function, ensuring independence from any situation that may compromise the ability of internal auditors to carry out their responsibilities impartially within the Company. Therefore, the Internal Audit Unit:

1. Reports directly to the President Director and remains independent from every department within the HUMI Group.
2. Does not engage directly in the day-to-day operational activities of the Company.
3. Is prohibited from dual roles where internal auditors or staff within the Internal Audit Unit participate in operational activities of the Company, whether within the publicly listed company or its subsidiaries or business units.

TUGAS DAN TANGGUNG JAWAB INTERNAL AUDIT

Unit Internal Audit memiliki tugas dan tanggung jawab, antara lain:

1. Menyusun dan melaksanakan Rencana Kerja Audit Internal Tahunan (RKAT).
2. Menguji dan mengevaluasi pelaksanaan pengendalian internal dan sistem manajemen risiko sesuai dengan kebijakan manajemen.
3. Melakukan pemeriksaan dan penilaian atas efisiensi dan efektivitas di bidang keuangan, akuntansi, operasional, sumber daya manusia, pemasaran, teknologi informasi, dan kegiatan lainnya.
4. Memberikan saran perbaikan dan informasi yang objektif tentang kegiatan yang diperiksa pada semua tingkat manajemen.
5. Membuat laporan hasil audit dan menyampaikan laporan tersebut kepada Direktur Utama dan Dewan Komisaris.
6. Memantau, menganalisis, dan melaporkan pelaksanaan tindak lanjut perbaikan yang disarankan.
7. Menyusun program untuk mengevaluasi *Quality Assurance* kegiatan audit internal yang dilakukan.

DUTIES AND RESPONSIBILITIES OF INTERNAL AUDIT

The Internal Audit Unit is tasked with various responsibilities, including:

1. Developing and executing the Annual Internal Audit Plan (AIAP).
2. Testing and evaluating the implementation of internal controls and risk management systems in accordance with management policies.
3. Examining and assessing the efficiency and effectiveness in financial, accounting, operational, human resources, marketing, information technology, and other activities.
4. Providing objective recommendations and information about the audited activities to all levels of management.
5. Compiling audit findings and presenting reports to the President Director and the Board of Commissioners.
6. Monitoring, analyzing, and reporting on the implementation of suggested corrective actions.
7. Developing programs to evaluate the Quality Assurance of internal audit activities conducted.

PROFIL KEPALA UNIT INTERNAL AUDIT

HEAD OF INTERNAL AUDIT UNIT PROFILE

Menjabat sebagai Ketua Unit Internal Audit sejak 26 September 2022 berdasarkan Surat Keputusan Direksi No. 007/Direksi-HUMI/IX/2022.

Serving as the Head of the Internal Audit Unit since September 26, 2022, based on Board of Directors Decree Number 007/Direksi-HUMI/IX/2022.

Rahadian
Agung Nugroho

**Kepala Unit Internal Audit**

Kepala Unit Internal Audit

Periode Jabatan: 26 September 2022 s.d Sekarang

Term of Office: September 26, 2022 until now

57 tahun

57 years old

WNI

Indonesian

Berdomisili di Kotamadya, DKI Jakarta, Indonesia

Domiciled in DKI Jakarta, Indonesia

Riwayat Pendidikan

Sarjana (S1) Akuntansi di Universitas Trisakti, Jakarta (1990), dan Master Business Administration (S2) bidang Accounting and Finance di Maastricht School of Management (MSM) Maastricht University, Netherlands (1994).

Education History

Bachelor of Accounting from Trisakti University, Jakarta (1990); and Master of Business Administration (MBA) in Accounting and Finance from Maastricht School of Management (MSM), Maastricht University, Netherlands (1994).

Riwayat Pekerjaan

Mengawali karir sebagai Internal Auditor di PT Bank Summa (1989-1992) kemudian sebagai Asisten Manajer Keuangan di Tupperware Indonesia (PT Imawi Benjaya) (1993-1994). Sebagai Asisten Manajer Keuangan PT Humpuss (1994-1997). Selanjutnya menduduki posisi Manajer Akunting di PT Humpuss Aromatik (1997-2009). Selanjutnya menduduki posisi Manajer Akunting Humpuss Sea Transport Ltd, (2009) Manajer Akunting di PT Humpuss Transportasi Kimia (2009-2012), selanjutnya sebagai Manajer Keuangan dan Pajak PT Humpuss Intermoda Transportasi Tbk. (2012-2022).

Professional History

Began career as an Internal Auditor at PT. Bank Summa from 1989 to 1992, then as Assistant Finance Manager at Tupperware Indonesia (PT. Imawi Benjaya) from 1993 to 1994, followed by Assistant Finance Manager at PT Humpuss Holding from 1994 to 1997. Subsequently held the position of Accounting Manager at PT. Humpuss Aromatik from 1997 to 2009. Later served as Accounting Manager at Humpuss Sea Transport Ltd in 2009, then as Accounting Manager at PT. Humpuss Transportasi Kimia from 2009 to 2012, followed by the role of Finance and Tax Manager at PT.Humpuss Intermoda Transportasi Tbk. from 2012 to 2022.

Rangkap Jabatan

Di Dalam Grup Perseroan: Tidak ada

Di Luar Perseroan: Tidak ada

Concurrent Position

Within the Company: None

Outside the Company: None

Hubungan Afiliasi

Tidak adanya hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali.

Affiliation

No affiliation with other members of the Board of Directors and Board of Commissioners, as well as major/controlling shareholders.

RUANG LINGKUP UNIT INTERNAL AUDIT

Berdasarkan tujuan utama dibentuknya Unit Internal Audit, yaitu untuk menguji dan mengevaluasi apakah kerangka kerja proses manajemen resiko, pengendalian dan tata kelola perusahaan telah memadai dan berfungsi secara baik, juga untuk memberikan saran atau rekomendasi kepada Direktur Utama dan manajemen unit kerja untuk memperbaiki manajemen resiko, pengendalian internal dan tata kelola perusahaan, dengan ruang lingkup pekerjaan Unit Internal Audit, meliputi:

1. Pengujian dan evaluasi efektivitas pelaksanaan pengendalian internal di Grup HUMI dengan mengadaptasi *Internal Control Framework COSO (Committee of Sponsoring Organizations of the Treadway Commission)*.
2. Evaluasi terkait pelaksanaan pengendalian internal yang meliputi Lingkungan Pengendalian (*Control Environment*), Identifikasi dan Penilaian Risiko (*Identification & Risk Assessment*), Kegiatan Pengendalian (*Control Activities*), Informasi dan Komunikasi (*Information & Communication*) dan Kegiatan Pemantauan (*Monitoring Activities*).
3. Evaluasi kepatuhan kepada ketentuan dan peraturan perundang-undangan yang berlaku di kapal dan di Grup HUMI.
4. Evaluasi efektivitas kebijakan sistem dan prosedur yang berlaku di kapal, dan di Grup HUMI serta memberikan rekomendasi perbaikan.
5. Melaksanakan audit khusus/investigasi yang ditugaskan oleh Direktur Utama.
6. Memberikan konsultasi kepada Direktur Utama dan atau Pimpinan Unit Kerja untuk mendorong peningkatan kinerja dan atau ketaatan kepada ketentuan yang berlaku.

KODE ETIK AUDITOR

Kode Etik adalah prinsip-prinsip yang relevan terhadap profesi audit internal, serta aturan perilaku yang menjelaskan perilaku yang diharapkan dari seorang auditor internal. Seluruh aktivitas audit internal yang dilaksanakan Unit Internal Audit harus mengacu pada kode etik profesi auditor internal dari *The Institute of Internal Auditor (IIA)*. Unit Internal Audit harus secara konsisten menerapkan kode etik profesi sebagai berikut:

1. **Integritas**
Integritas auditor internal membentuk kepercayaan dan oleh karenanya menjadi dasar untuk menyandarkan terhadap pertimbangannya.
2. **Objektivitas**
Auditor internal menerapkan objektivitas profesional yang tinggi dalam memperoleh, mengevaluasi, dan mengkomunikasikan informasi tentang kegiatan yang dilakukan. Serta melakukan penilaian yang seimbang atas segala hal yang relevan dan tidak terpengaruh secara tidak semestinya oleh kepentingan pribadi atau oleh pihak lain dalam memberikan pertimbangan.
3. **Kerahasiaan**
Auditor internal menghormati nilai dan kepemilikan informasi yang diterimanya dan tidak mengungkap informasi tersebut tanpa kewenangan yang sah, kecuali diharuskan oleh hukum.
4. **Kompetensi**
Auditor internal menerapkan pengetahuan, keterampilan dan pengalaman yang diperlukan dalam memberikan jasa audit internal.

THE SCOPE OF INTERNAL AUDIT UNIT

Based on the main objective of establishing the Internal Audit Unit, which is to test and evaluate whether the framework of risk management, control, and corporate governance processes is adequate and functioning properly, and to provide advice or recommendations to the President Director and management of business units to improve risk management, internal control, and corporate governance. Therefore, the scope of work of the Internal Audit Unit includes:

1. Testing and evaluating the effectiveness of internal control implementation within the HUMI Group by adapting the COSO Internal Control Framework (Committee of Sponsoring Organizations of the Treadway Commission).
2. Evaluation related to the implementation of internal controls, including Control Environment, Identification & Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities.
3. Evaluation of compliance with applicable laws and regulations on ships and within the HUMI Group.
4. Evaluation of the effectiveness of policies, systems, and procedures applicable to ships and within the HUMI Group, and providing improvement recommendations.
5. Conducting special audits/investigations assigned by the President Director.
6. Providing consultations to the President Director and/or Unit Leaders to promote performance improvement and compliance with applicable regulations.

CODE OF ETHICS FOR AUDITORS

The Code of Ethics comprises principles relevant to the internal audit profession, as well as rules of conduct that outline the expected behavior of an internal auditor. All internal audit activities conducted by the Internal Audit Unit must adhere to the code of ethics of the internal audit profession as set forth by The Institute of Internal Auditors (IIA). The Internal Audit Unit must consistently apply the following professional ethics:

1. **Integrity**
Integrity in internal auditing builds trust and is therefore the foundation upon which its judgments rely.
2. **Objectivity**
Internal auditors apply high standards of professional objectivity in obtaining, evaluating, and communicating information about the activities being examined. They make balanced assessments of all relevant circumstances and are not unduly influenced by personal interests or by others in rendering judgments.
3. **Confidentiality**
Internal auditors respect the value and ownership of the information they receive and do not disclose such information without proper authorization, except as required by law.
4. **Competency**
Internal auditors apply the knowledge, skills, and experience necessary in providing internal audit services.

SUMBER DAYA MANUSIA DAN SERTIFIKASI PROFESI

Mengacu pada Piagam Unit Internal Audit, maka jumlah pegawai Unit Internal Audit Perseroan sekurang-kurangnya terdiri dari 1 (satu) orang Ketua dan 1 (satu) orang anggota. Per 31 Desember 2023, jumlah karyawan Unit Audit Internal HUMI tercatat sebanyak 2 (dua) orang dengan rincian sebagai berikut:

Jabatan Position	Jumlah Karyawan (orang) Number of Employee (person)
Kepala Unit Audit Internal Head of Internal Audit Unit	1
Anggota Audit Internal Member of Internal Audit Unit	1
Jumlah Total	2

PELATIHAN DAN PENINGKATAN KOMPETENSI UNIT AUDIT INTERNAL TAHUN 2023

Per 31 Desember 2023, para karyawan Unit Internal Audit belum memiliki sertifikasi profesi, namun mengikuti workshop untuk peningkatan kompetensi Unit Internal Audit.

HUMAN RESOURCES AND PROFESSIONAL CERTIFICATION

In accordance with the Internal Audit Charter, the Internal Audit Unit of the Company should consist of at least 1 (one) Chairperson and 1 (one) member. As of December 31, 2023, the number of employees in the HUMI Internal Audit Unit is recorded as 2 (two) individuals, with the following breakdown:

TRAINING AND COMPETENCY IMPROVEMENT FOR THE INTERNAL AUDIT UNIT IN 2023

As of December 31, 2023, the Internal Audit Unit's staff had not yet received professional certification, but they had attended workshops to improve the Internal Audit Unit's competencies.

Nama dan Jabatan Name and Position	Tanggal Date	Tema Pelatihan/Konferensi/ Workshop/Seminar Theme of Training/Conference/Workshop/Seminar	Lokasi Location	Penyelenggara Organizer
Rahadian Agung Nugroho (Kepala Internal Audit) (Head of Internal Audit)	29-30 November 2023 November 29-30, 2023	Workshop Pelaporan Yang Efektif untuk Auditor Effective Reporting Workshop for Auditors	Bandung	Institute of Internal Auditors

LAPORAN KEGIATAN UNIT INTERNAL AUDIT TAHUN 2023

Sepanjang tahun 2023, Unit Audit Internal telah melakukan kegiatan pemantauan dan pelaporan pelaksanaan audit internal kepada Direktur Utama dan Dewan Komisaris. Secara periodik Unit Internal Audit telah melakukan berbagai upaya untuk memastikan implementasi audit internal baik di lingkup Perseroan maupun anak usaha.

Unit Internal Audit HUMI telah menyelesaikan 100% penugasan audit pada tahun 2023, sesuai dengan rencana penugasan awal dengan hasil kegiatan sebanyak 5 Laporan Kegiatan Audit dan 3 Kegiatan Pendampingan. Unit Internal Audit juga melaksanakan peran dalam memberikan *consultative review* dan *advisory* yang independen kepada anak usaha terkait penggunaan model keuangan Pedoman *Capital Expenditure* (CAPEX) serta penugasan tambahan dari manajemen. Adapun realisasi pelaksanaan kegiatan audit tergambar dalam tabel berikut:

INTERNAL AUDIT UNIT ACTIVITY REPORT FOR THE YEAR 2023

Throughout the year 2023, the Internal Audit Unit has conducted monitoring activities and reported on the implementation of internal audits to the President Director and the Board of Commissioners. Periodically, the Internal Audit Unit has made various efforts to ensure the implementation of internal audits within the Company and its subsidiaries.

The Internal Audit Unit of HUMI has successfully completed 100% of its audit assignments in 2023, in line with the initial assignment plan, resulting in 5 Audit Activity Reports and 3 Advisory Activities. Additionally, the Internal Audit Unit played a consultative and independent advisory role to subsidiaries regarding the utilization of the Capital Expenditure (CAPEX) financial model and undertook additional assignments from management. The implementation of audit activities is summarized in the following table:

Adapun realisasi pelaksanaan kegiatan audit tergambar dalam tabel berikut: The realization of audit activities is depicted in the following table:

Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activities	Mulai Start	Selesai Finish	Jumlah Temuan Number of Findings
Pelaksanaan <i>Control Risk Assessment</i> (CRA) dan <i>Internal Control Self-Assessment</i> di Grup HUMI Implementation of Control Risk Assessment (CRA) and Internal Control Self-Assessment at HUMI Group	<i>Control Risk Assessment</i> : <i>Reviu Control Risk Assessment, Internal Control (COSO) dan Penentuan Maturity Level</i> /Grup HUMI Control Risk Assessment: Review of Control Risk Assessment, Internal Control (COSO) and Determination of Maturity Level of HUMI Group	Mei 2023 May 2023	Agustus 2023 August 2023	-
Evaluasi atas Pemantauan Kecepatan Kapal, Muatan Kapal dan Pemakaian Bahan Bakar Kapal Chemical. Evaluation of the Monitoring of Ship Speed, Cargo and Fuel Usage of Chemical Vessels.	<i>Assurance</i> : Evaluasi atas Pemantauan Kecepatan Kapal, Muatan Kapal dan Pemakaian Bahan Bakar Kapal Assurance: Evaluation of Monitoring Vessel Speed, Cargo and Fuel Usage	Juni 2023 June 2023	Agustus 2023 August 2023	3
Evaluasi Kontak Kerjasama Anak Usaha dengan Pihak Ketiga. Evaluation of Subsidiary Cooperation Contacts with Third Parties.	<i>Assurance</i> : Evaluasi Kontrak Kerjasama Assurance: Cooperation Contract Evaluation	Juli 2023 July 2023	Oktober 2023 October 2023	4
Audit Operasional <i>Docking Kapal</i> Ship Docking Operational Audit	<i>Assurance</i> : Audit Operasional <i>Docking Kapal</i> Assurance: Ship Docking Operational Audit	September 2023 September 2023	Desember 2023 December 2023	4

Objek Audit (Pendampingan) Audit Object (Assistance)	Kegiatan Audit Internal Internal Audit Activities	Mulai Start	Selesai Finish
Pendampingan Inspeksi kapal Ship Inspection Assistance	Pendampingan Audit Audit Assistance	Januari 2023 January 2023	Februari 2023 February 2023
Pendampingan pada <i>reviu prosedur/pedoman</i> Assistance in reviewing procedures/guidelines	Pendampingan Audit Audit Assistance	Januari 2023 January 2023	April 2023 April 2023
Pendampingan perhitungan atas <i>Divestasi</i> Assistance on Divestment calculation	Pendampingan Audit Audit Assistance	Juli 2023 January 2023	Agustus 2023 August 2023

KEBIJAKAN DAN PELAKSANAAN FREKUENSI RAPAT UNIT AUDIT INTERNAL DENGAN DIREKSI, DEWAN KOMISARIS, DAN/ATAU KOMITE AUDIT

Unit Audit Internal juga berpartisipasi sebagai peserta rapat ataupun menyampaikan presentasi dalam rapat Direksi, Dewan Komisaris dan Komite Audit dengan frekuensi kehadiran sepanjang tahun 2023.

POLICY AND IMPLEMENTATION OF FREQUENCY OF INTERNAL AUDIT UNIT MEETINGS WITH THE BOARD OF DIRECTORS, BOARD OF COMMISSIONERS, AND/OR AUDIT COMMITTEE

The Internal Audit Unit also participated as attendees or presenters in meetings of the Board of Directors, Board of Commissioners, and Audit Committee with a frequency of attendance throughout the year 2023.

Rekapitulasi Kehadiran Unit Audit Internal pada Rapat Tahun 2023

Recapitulation of Attendance of the Internal Audit at Meetings Year 2023

	Jumlah Rapat Number of Meeting	Jumlah Kehadiran Total Attendance	% Kehadiran % Attendance
Rapat dengan Direksi Meeting with the Board of Directors	12	12	100%
Rapat dengan Dewan Komisaris dan/atau Komite Audit Meeting with the Board of Commissioners and/or Audit Committee	12	12	100%
Rata-rata Kehadiran Attendance Average			100%