

No.	Jenis Laporan Type of Report	Tujuan Designation	Periode Laporan Report Period	Jumlah Total
3	Perubahan Organ Dewan Komisaris dan Direksi Changes in Organs of the Board of Commissioners and Board of Directors	OJK & BEI OJK & IDX	Situasional Situationaly	0
4	Perubahan KAP/AP Changes to PAF/PA	OJK & BEI OJK & IDX	Situasional Situationaly	5
5	Tanggapan Permintaan Penjelasan Response to the Request for Explanation	BEI IDX	Situasional Situationaly	8
6	Iklan Laporan Keuangan Financial Statements Ads	OJK & BEI OJK & IDX	Situasional Situationaly	1

Internal Audit

Internal Audit

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. Penetapan Kepala Unit Internal Audit di Perseroan mengacu pada Surat Keputusan Direksi No. 007/SK/DIREKSI-HUMI/IX/2022.

The Company's Internal Audit function is carried out by the Internal Audit Unit which is directly responsible to the President Director. The Internal Audit Unit has a strategic role in supporting the achievement of the Company's performance through the audit process. The Internal Audit Unit plays a role in fraud prevention, fraud detection, and fraud investigation. The Internal Audit Unit has direct access to the Audit Committee to coordinate and manage information related to audit activities and results. The appointment of the Company's Head of the Internal Audit Unit refers to the Board of Directors Decree No. 007/SK/DIREKSI-HUMI/IX/2022.

Dasar Hukum Legal Basis

Penunjukan 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.

The appointment of the Company's Internal Audit Unit is based on the provisions of POJK No. 56/POJK.04/2015 concerning the Establishment and Guidelines for the Preparation of HUMI's Internal Audit Unit Charter.

Piagam Internal Audit Internal Audit Unit Charter

Dalam menjalankan tugas dan tanggung jawabnya, Unit Internal Audit berpedoman 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 7 Januari 2025, dan telah diunggah ke situs web Perseroan, www.humi.co.id.

In carrying out its duties and responsibilities, the Internal Audit Unit is guided by the Internal Audit Charter which is binding for every member of the Internal Audit Unit. The charter has been updated and approved by the Board of Directors and the Board of Commissioners on January 7, 2025, and has been uploaded to the Company's website, 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.

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. Wewenang Unit Audit Internal.
8. Kode Etik Unit Audit Internal.
9. Penutup.

7. Authorities of the Internal Audit Unit.
8. Code of Conduct of the Internal Audit Unit.
9. Closing.

Pihak yang Mengangkat dan Memberhentikan Kepala Audit Internal

Party Who Appoints and Dismisses the Head of Internal Audit

Unit Internal Audit dipimpin oleh Kepala Audit Internal, diangkat dan diberhentikan oleh Direktur Utama atas persetujuan Dewan Komisaris. Setiap pengangkatan, penggantian, dan pemberhentian Kepala Unit Internal Audit Perseroan, wajib diberitahukan kepada OJK. HUMI telah mengangkat Rahadian Agung Nugroho sebagai Kepala Internal Audit berdasarkan Surat Keputusan Direksi No. 007/Direksi-HUMI/IX/2022 tanggal 26 September 2022 sebagai pemenuhan POJK No. 56/POJK.04/2015. Pengangkatan tersebut telah dilaporkan kepada OJK dan kepada publik melalui sistem SPE atau IDXNet (e-reporting) pada tanggal yang sama, tertera pada situs web HUMI (www.humi.co.id).

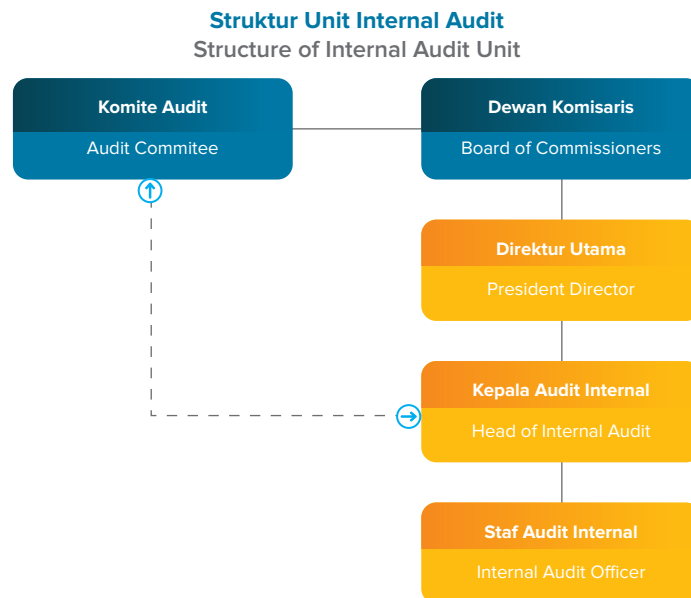
The Internal Audit Unit is led by the Head of Internal Audit, appointed and dismissed by the President Director with the approval of the Board of Commissioners. Every appointment, replacement, and dismissal of the Company's Head of Internal Audit Unit must be notified to the OJK. HUMI has appointed Rahadian Agung Nugroho as Head of Internal Audit based on the Board of Directors Decree No. 007/Direksi-HUMI/IX/2022 dated September 26, 2022, in fulfillment of POJK No. 56/POJK.04/2015. The appointment has been reported to OJK and to the public through the SPE or IDXNet (e-reporting) system on the same date, as stated on HUMI's website (www.humi.co.id).

Struktur dan Kedudukan Kepala Unit Internal Audit

Structure and Position of the Head of Internal Audit Unit

Kepala Audit Internal bertanggung jawab langsung kepada Direktur Utama dan secara tidak langsung kepada Dewan Komisaris melalui Komite Audit. 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 Head of Internal Audit is directly responsible to the President Director and indirectly to the Board of Commissioners through the Audit Committee. The indirect reporting line to the Audit Committee is through regular meetings to discuss issues related to internal control and risk management with the following structure:



Independensi dan Persyaratan Internal Audit

Independence and Requirements of the 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 tanggung jawabnya secara tidak memihak dalam Perusahaan. Untuk itu, Unit Internal Audit:

The Internal Audit Unit is an advisory function that has a condition free from situations that can reduce the ability of internal auditor activities to carry out their responsibilities impartially in the Company. For that, the Internal Audit Unit:

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 perangkap tugas dan jabatan auditor internal dan pelaksana dalam Unit Internal Audit dari pelaksanaan kegiatan operasional perusahaan baik di HUMI maupun Anak atau Unit usaha.

1. Responsible directly to the President Director and independent of each work unit in the HUMI Group.
2. Not directly involved in the Company's daily operational activities.
3. It is not permitted to have concurrent duties and positions as internal auditors and perpetrators in the Internal Audit Unit from the implementation of the Company's operational activities either in HUMI or its Subsidiaries or Business Units.

Tugas dan Tanggung Jawab Internal Audit

Duties and Responsibilities of the 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.

The Internal Audit Unit has duties and responsibilities, including:

1. Prepare and implement the Annual Internal Audit Work Plan (RKAT).
2. Test and evaluate the implementation of internal control and risk management systems in accordance with management policies.
3. Conduct audits and assessments of efficiency and effectiveness in the areas of finance, accounting, operations, human resources, marketing, information technology, and other activities.
4. Provide suggestions for improvement and objective information on audited activities at all levels of management.
5. Create audit report and submit the report to the President Director and Board of Commissioners.
6. Monitor, analyze, and report the implementation of recommended follow-up improvements.
7. Prepare a program to evaluate the Quality Assurance of internal audit activities carried out.

Profil Kepala Unit Internal Audit

Head of Internal Audit Unit Profile



**Rahadian
Agung Nugroho**

**Kepala Unit Internal Audit
Head of the Internal Audit Unit**

Usia
Age 58 tahun
58 years old

Kewarganegaraan
Citizenship Indonesia
Indonesian

Domisili
Domicile Jakarta

Periode Jabatan
Term of Office 26 September 2022 s.d Sekarang
September 26, 2022-present

Dasar Hukum Pengangkatan

Legal Basis of Appointment

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

Served as Head of Internal Audit Unit since September 26, 2022, based on Board of Directors Decree No. 007/Direksi-HUMI/IX/2022.

Riwayat Pendidikan Educational Background	- Master Business Administration (S2) bidang <i>Accounting and Finance</i> di <i>Mastricht School of Management (MSM)</i> Maastricht University, Netherlands (1994). Master's Degree in Business Administration (S2) in the Field of Accounting and Finance from Maastricht School of Management (MSM) Maastricht University, Netherlands (1994). - Sarjana (S1) Akuntansi di Universitas Trisakti, Jakarta (1990). Bachelor's Degree in Accounting (S1) from Trisakti University, Jakarta (1990).
Riwayat Pekerjaan Professional History	- Manajer Keuangan dan Pajak PT Humpuss Intermoda Transportasi Tbk. (2012-2022). Manager of Finance and Tax at PT Humpuss Intermoda Transportasi Tbk. (2012-2022). - Manajer Akunting di PT Humpuss Transportasi Kimia (2009-2012). Manager of Accounting at PT Humpuss Transportasi Kimia (2009-2012). - Manajer Akunting Humpuss Sea Transport Ltd., (2009). Manager of Accounting at Humpuss Sea Transport Ltd., (2009). - Manajer Akunting di PT Humpuss Aromatik (1997-2009). Manager of Accounting at PT Humpuss Aromatik (1997-2009). - Asisten Manajer Keuangan di PT Humpuss (1994-1997). Assistant Manager of Finance at PT Humpuss (1994-1997). - Asisten Manajer Keuangan di Tupperware Indonesia (PT Imawi Benjaya) (1993-1994). Assistant Manager of Finance at Tupperware Indonesia (PT Imawi Benjaya) (1993-1994). - Internal Auditor di PT Bank Summa (1989-1992). Internal Auditor at PT Bank Summa (1989-1992).
Rangkap Jabatan Concurrent Position	Di Dalam Grup Perseroan: Tidak ada Within the Company Group: None Di Luar Perseroan: Tidak ada Outside the Company: None
Hubungan Afiliasi Affiliated Relationship	Tidak adanya hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali. Has no affiliated relationship with other members of the Board of Directors and members of the Board of Commissioners, as well as major/controlling shareholders.

Ruang Lingkup Unit Internal Audit

Internal Audit Unit Scope

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 risiko, 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.

Based on the main objective of establishing the Internal Audit Unit, namely to test and evaluate whether the process framework for risk management, control and corporate governance is adequate and functioning well, and also to provide suggestions or recommendations to the President Director and work unit management to improve risk management, internal control and corporate governance, with the scope of work of the Internal Audit Unit, including:

1. Test and evaluate the effectiveness of internal control implementation in HUMI Group by adapting the Internal Control Framework COSO (Committee of Sponsoring Organizations of the Treadway Commission).
2. Evaluation related to the implementation of internal control which includes Control Environment, Identification and Risk Assessment, Control Activities, Information and Communication, and Monitoring Activities.
3. Evaluate compliance with applicable laws and regulations on board and in HUMI Group.
4. Evaluate the effectiveness of applicable system policies and procedures on board and in HUMI Group and provide recommendations for improvement.
5. Conduct special audits/investigations assigned by the President Director.
6. Provide consultation to the President Director and/or Work Unit Leaders to encourage improved performance and/or compliance with applicable provisions.

Kode Etik Auditor Auditor Code of Conduct

Unit Internal Audit Perseroan selalu bekerja untuk memastikan bahwa sistem pengendalian internal dilaksanakan secara efektif dan efisien dengan penerapan prosedur pengendalian sesuai dengan Manual Kerja dan Piagam Internal Audit Perseroan. Sebagai acuan ke arah *global best practices*, Unit Internal Audit juga menggunakan standar dan kode etik yang diterbitkan oleh *Institute of Internal Auditor (IIA)*, yaitu:

- Integritas**
Integritas auditor internal membentuk kepercayaan dan oleh karenanya menjadi dasar untuk menyandarkan terhadap pertimbangannya.
- 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.
- Kerahasiaan**
Auditor internal menghormati nilai dan kepemilikan informasi yang diterimanya dan tidak mengungkap informasi tersebut tanpa kewenangan yang sah, kecuali diharuskan oleh hukum.
- Kompetensi**
Auditor internal menerapkan pengetahuan, keterampilan dan pengalaman yang diperlukan dalam memberikan jasa audit internal.

The Company's Internal Audit Unit always works to ensure that the internal control system is implemented effectively and efficiently by implementing control procedures in accordance with the Company's Work Manual and Internal Audit Charter. As a reference towards global best practices, the Internal Audit Unit also uses standards and codes of conduct issued by the Institute of Internal Auditors (IIA), namely:

- Integrity**
The integrity of internal auditors establishes trust and therefore becomes the basis for relying on their judgment.
- Objectivity**
Internal auditors apply high professional objectivity in obtaining, evaluating, and communicating information about activities carried out. And make a balanced assessment of all relevant matters and are not unduly influenced by personal interests or by other parties in providing considerations.
- Confidentiality**
Internal auditors respect the value and ownership of information they receive and do not disclose such information without proper authority, unless required by law.
- Competence**
Internal auditors apply the knowledge, skills and experience necessary to provide internal audit services.

Sumber Daya Manusia dan Sertifikasi Profesi Human Resources and Professional Certification

Mengacu pada Piagam Unit Internal Audit, maka jumlah pegawai Unit Internal Audit Perseroan sekurang-kurangnya terdiri dari 1 orang Ketua. Per 31 Desember 2024, jumlah karyawan Unit Audit Internal HUMI tercatat sebanyak 2 orang dengan rincian sebagai berikut:

Referring to the Internal Audit Unit Charter, the number of employees of the Company's Internal Audit Unit consists of at least 1 Chairperson. As of December 31, 2024, the number of employees of HUMI's Internal Audit Unit was recorded at 2 people with the following details:

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

Pelatihan dan Peningkatan Kompetensi Unit Audit Internal Tahun 2024 Internal Audit Unit Training and Competency Development in 2024

Dalam rangka meningkatkan pengetahuan dan pemahaman untuk membantu pelaksanaan tugasnya pada tahun 2024, para karyawan Unit Audit Internal Perseroan mengikuti beberapa program pendidikan dan pelatihan di bidang terkait sebagai berikut:

In order to improve knowledge and understanding to assist in carrying out their duties in 2024, employees of the Company's Internal Audit Unit participated in several education and training programs in related fields as follows:



Tanggal Date	Program yang Diikuti Program Followed	Lokasi Location	Penyelenggara Organizer
Rahadian Agung Nugroho Kepala Internal Audit Head of Internal Audit			
18 Januari 2024 January 18, 2024	Sesi 1: <i>Concepts and Issue: ESG, Sustainability, CSR, GRI, and SDGs in Shipping Industry</i> Sesi 2: <i>Deep Dive ESG and Sustainability Impact in HUMI</i> Session 1: Concepts and Issue: ESG, Sustainability, CSR, GRI, and SDGs in Shipping Industry Session 2: Deep Dive ESG and Sustainability Impact in HUMI	Jakarta	In-House
19 Januari 2024 January 19, 2024	<i>Managing Your People and Its Organization</i>	Jakarta	In-House
12 Juni 2024 June 12, 2024	<i>Pelaksanaan In House Training Awareness & Internal Auditor ISO Series</i> Implementation of In-House Training Awareness & Internal Auditor ISO Series	Jakarta	In-House
21 Juni 2024 June 21, 2024	<i>IHT#5 - Cascading KPI From Corporate to Individu</i> IHT#5 - Cascading KPI From Corporate to Individual Level	Jakarta	In-House
12 Juni 2024 June 12, 2024	<i>Pelaksanaan In House Training Awareness & Internal Auditor ISO Series</i> Implementation of In-House Training Awareness & Internal Auditor ISO Series	Jakarta	In-House
8-9 Juli 2024 July 8-9, 2024	<i>Pelatihan Workshop COSO Reguler (Online) angkatan 32</i> Training Workshop of COSO Reguler (Online) Batch 32	Online	YPIA
11 Juli 2024 July 11, 2024	<i>IHT#6 - Legal Insight for Non - Legal Practitioner in Business and Project Finance</i>	Jakarta	In-House
12 Juli 2024 July 12, 2024	<i>IHT#7 - Marine Insights for Non - Marine Practitioners</i>	Jakarta	In-House
15 Agustus 2024 August 15, 2024	<i>Workshop Standars & Code of Ethics for Professional Internal Auditor</i> Workshop of Standards & Code of Ethics for Professional Internal Auditor	Zoom	YPIA
16 Agustus 2024 August 16, 2024	<i>Workshop Standars & Code of Ethics for Professional Internal Auditor</i> Workshop of Standards & Code of Ethics for Professional Internal Auditor	Zoom	YPIA
21 Agustus 2024 August 21, 2024	<i>Manajemen 5R</i> 5R Management	Jakarta	In-House
27 Agustus 2024 August 27, 2024	<i>IHT#10 - Communication Skill and Personal Branding</i>	Jakarta	In-House
11 Desember 2024 December 11, 2024	<i>IHT#12 Awareness Compliance Management System ISO 37301:2021</i>	Jakarta	In-House

Laporan Kegiatan Unit Internal Audit Tahun 2024

Report of Internal Audit Unit Activities in 2024

Sepanjang tahun 2024, Unit Audit Internal telah melakukan kegiatan 8 kegiatan audit.

Throughout 2024, the Internal Audit Unit has conducted 8 audit activities.

Adapun realisasi pelaksanaan kegiatan audit tergambar dalam tabel berikut:

Realization of the implementation of audit activities is illustrated in the following table:

Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End	Jumlah Temuan Number of Findings
Audit Operasional <i>Docking</i> Kapal PCSI Operational Audit of Vessel Docking of PCSI	Audit Operasional <i>Docking</i> Kapal Griya Cirebon di PCSI/MATRANS Operational Audit of Docking of Griya Cirebon Vessel at PCSI/MATRANS	Januari 2024 January 2024	Mei 2024 May 2024	9
Audit Operasional <i>Docking</i> Kapal HTC Operational Audit of Vessel Docking of HTC	Audit Operasional <i>Docking</i> Kapal Semarang Delapan Belas di HTC Operational Audit of Docking of Semarang Delapan Belas Vessel at HTC	Februari 2024 February 2024	April 2024 April 2024	4

Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End	Jumlah Temuan Number of Findings
Penugasan Khusus Special Assignment	Reviu <i>Progress</i> Penyelesaian Kapal Semar Duapuluh Sembilan di HTC Review of Completion Progress of Semar Duapuluh Sembilan Vessel at HTC	Februari 2024 February 2024	Mei 2024 May 2024	2
Audit Pencapaian Perekrutan Awak Kapal di MCSI Audit of Crews Recruitment Achievements at MCSI	Audit atas Pencapaian Perekrutan Awak Kapal di MCSI Audit of Crews Recruitment Achievements at MCSI	Mei 2024 May 2024	Agtustus 2024 August 2024	8
Pendampingan Audit dengan Tim IA HITS Audit Assistance with the Internal Audit Team of HITS	Pendampingan Audit Proyek Pengerukan LISI Audit Assistance for Dredging Project of LISI	Agustus 2024 August 2024	November 2024 November 2024	15
Audit Operasional Bahan Bakar dan <i>Sparepart</i> Operational Audit of Fuel and Sparepart	Audit atas Pengadaan serta Pengelolaan Bahan Bakar Kapal dan <i>Sparepart</i> di PCSI Audit of Procurement and Management of Vessel Fuel and Spare Parts at PCSI	Oktober 2024 October 2024	Desember 2024 December 2024	6
Audit <i>Human Capital</i> Audit of Human Capital	Audit <i>Human Capital</i> di MCSI Audit of Human Capital at MCSI	November 2024 November 2024	Desember 2024 December 2024	7

Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End
Control Risk Assessment (CRA)	Control Risk Assessment (CRA) dan Internal Control Self-Assessment pada GTSI, PCSI, HTC dan MCSI Control Risk Assessment (CRA) and Internal Control Self-Assessment at GTSI Tbk, PCSI, HTC and MCSI	Januari 2024 January 2024	Juli 2024 July 2024

Frekuensi Rapat Unit Audit Internal dengan Direksi, Dewan Komisaris, dan/atau Komite Audit Frequency of Internal Audit Unit Meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee

Unit Audit Internal juga berpartisipasi sebagai peserta rapat ataupun menyampaikan presentasi dalam rapat Direksi, Dewan Komisaris dan Komite Audit dengan frekuensi kehadiran sepanjang tahun 2024.

The Internal Audit Unit also participates as a meeting participant or delivers presentations in meetings of the Board of Directors, Board of Commissioners and Audit Committee with a frequency of attendance throughout 2024.

Rekapitulasi Kehadiran Unit Audit Internal pada Rapat Tahun 2024 Recapitulation of Internal Audit Unit Meeting Attendance in 2024

	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of 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 Committee Audit	12	12	100%
Rata-rata Kehadiran Attendance Average	12	12	100%

Evaluasi Kinerja Unit Audit Internal Performance Evaluation of Internal Audit Unit

Evaluasi kinerja dari Internal Audit dilakukan dalam melihat pencapaian rencana penugasan pada tahun 2024 dengan realisasi penugasan dan Laporan Audit. Pada tahun 2024 persentase realisasi penugasan mencapai sekitar 95%. Evaluasi Kinerja juga dilakukan secara berkala dengan melakukan koordinasi bersama Komite Audit yang berada di bawah Dewan Komisaris setiap tahun.

The performance evaluation of Internal Audit is carried out in viewing the achievement of the assignment plan in 2024 with the assignment realization and the Audit Report. In 2024, the percentage of assignment realization reached around 95%. Performance Evaluation is also carried out periodically by coordinating with the Audit Committee under the Board of Commissioners every year.



Rencana Kerja Tahun 2025

Work Plan 2025

Unit Kerja Audit Internal bertanggung jawab menyusun Rencana Kerja Pengawasan Tahunan (RKPT) tahun 2025 berbasis risiko (*Risk Based Audit*) yang dikomunikasikan kepada Direksi untuk mendapatkan persetujuan. Berikut RKPT tahun 2025 yang mencakup fungsi audit internal yaitu *assurance*:

The Internal Audit Work Unit is responsible for preparing the Annual Supervisory Work Plan (RKPT) 2025 based on Risk-Based Audit which is communicated to the Board of Directors for approval. The following is the RKPT 2025 which includes the internal audit function, namely *assurance*:

No	Kegiatan Audit Audit Activity	Perusahaan Company	Rencana Pelaksanaan Implementation Plan
1	Penugasan Khusus Direksi Special Assignment of the Board of Directors	Grup HUMI Group of HUMI	<i>To Be Discuss</i>
2	<i>Control Risk Assessment (CRA), update tahun 2025</i> Control Risk Assessment (CRA), update for 2025	Grup HUMI Group of HUMI	Januari-Februari January-February
3	<i>Audit Human Capital</i> Audit of Human Capital	PCSI	Januari-Februari January-February
4	<i>Audit Internal ISO: 37301 (Kepatuhan)</i> Internal Audit ISO: 37301 (Compliance)	HUMI	Januari January
5	<i>Audit Human Capital</i> Audit of Human Capital	GTSI dan HTC GTSI and HTC	Februari-Maret February-March
6	Evaluasi Pedoman CAPEX dan Reviu Proses Pengajuan Kapal Baru Evaluation of CAPEX Guidelines and Review of New Vessel Submission Process	Grup HUMI Group of HUMI	Maret March
7	<i>Audit Human Capital</i> Audit of Human Capital	HUMI	April-Mei April-May
8	Pendampingan Audit pada Proyek LISI Audit Assistance on LISI's Projects	HIT (LISI)	April-Mei April-May
9	Reviu/Evaluasi Pengadaan ERP Review/Evaluation of ERP Procurement	Grup HUMI Group of HUMI	Juni-Juli June-July
10	<i>Audit Docking</i> Kapal dan Pemeriksaan pada Pemilihan Galangan Kapal Audit of Vessel Docking and Inspection on Shipyard Selection	PCSI	Juli-Agustus July-August
11	Evaluasi Perencanaan dan Pelaksanaan PMS Evaluation of PMS Planning and Implementation	GTSI, PCSI dan HTC GTSI, PCSI and HTC	Agustus August
12	Reviu <i>Employment</i> Kontrak pada Kapal yang <i>Existing</i> Review of Employment Contract on Existing Vessels	GTSI, PCSI dan HTC GTSI, PCSI and HTC	September
13	Reviu Proses Rekonsiliasi Piutang dan Hutang <i>Intercompany</i> Review of Intercompany Receivables and Payables Reconciliation Process	Grup HUMI Group of HUMI	Oktober October
14	Audit Kargo Muatan Kapal Audit of Vessel Cargo	PCSI	November
15	<i>Monitoring</i> Tindak Lanjut atas Hasil Audit tahun 2025 Monitoring Follow-up on Audit Results in 2025	Grup HUMI Group of HUMI	Januari-Desember January-December
16	<i>Monitoring</i> Tindak Lanjut Langkah Mitigasi atas <i>Control Risk Assessment (CRA)</i> Monitoring Follow-up on Mitigation Steps on Control Risk Assessment (CRA)	Grup HUMI Group of HUMI	Maret-Desember March-December
17	<i>Monitoring</i> Tindak Lanjut <i>Management Letter</i> EY 2024 Monitoring Follow-up on Management Letter of EY 2024	Grup HUMI Group of HUMI	Mei-Desember May-December