termasuk pendistribusian siaran pers, menjadi salah satu prioritas utama HUMI. Diyakini bahwa media massa memiliki peranan penting dalam perjalanan, pertumbuhan dan perkembangan, dan pencapaian HUMI ke depan.

Sepanjang tahun 2025, HUMI telah mengeluarkan 13 siaran pers. Judul dan isi lengkap seluruh siaran pers HUMI dapat diakses di https://www.humi.co.id.

the distribution of press releases, which is one of HUMI's main priorities. It is believed that mass media plays an important role in HUMI's journey, growth, development, and future achievements.

Throughout 2025, HUMI issued 13 press releases. The titles and full content of all HUMI press releases can be accessed at https://www.humi.co.id.

No	Tema Siaran pers Press Release Theme	Jumlah Distribusi Siaran Pers Number of Press Releases Distributed
1	Perusahaan Company	2
2	Keuangan Finance	2
3	Commercial	6
4	ESG	3
	Jumlah Total	**13**

Unit 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. 014/SK/DU-HUMI/I/2026.

Dasar Hukum

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.

Piagam Audit Internal

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 3 Maret 2026, dan telah diunggah ke situs web Perseroan, www.humi.co.id.

Internal Audit Unit

The Company's Internal Audit function is carried out by the Internal Audit Unit, which reports directly 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 Head of the Internal Audit Unit in the Company refers to the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026.

Legal Basis

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

Internal Audit Charter

In carrying out its duties and responsibilities, the Internal Audit Unit refers to the Internal Audit Charter, which is binding on all members of the Internal Audit Unit. The Charter was updated and approved by the Board of Directors and the Board of Commissioners on March 3, 2026, and has been uploaded to the Company's website, www.humi.co.id.

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Unit Internal Audit

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Dasar Hukum

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.

Piagam Audit Internal

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Legal Basis

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

Internal Audit Charter

In carrying out its duties and responsibilities, the Internal Audit Unit refers to the Internal Audit Charter, which is binding on all members of the Internal Audit Unit. The Charter was updated and approved by the Board of Directors and the Board of Commissioners on March 3, 2026, 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.
7. Wewenang Unit Audit Internal.
8. Kode Etik Unit Audit Internal.
9. Penutup.

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 Conduct of the Internal Audit Unit.
9. Closing.

Pihak yang Mengangkat dan Memberhentikan Kepala Audit Internal

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 Hadi Supratomo sebagai Kepala Internal Audit berdasarkan Surat Keputusan Direksi No. 014/SK/DU-HUMI/I/2026 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).

Party Responsible for the Appointment and Dismissal of the Head of Internal Audit

The Internal Audit Unit is led by the Head of Internal Audit, who is appointed and dismissed by the President Director with the approval of the Board of Commissioners. Every appointment, replacement, and dismissal of the Head of the Company's Internal Audit Unit must be notified to OJK. HUMI has appointed Hadi Supratomo as Head of Internal Audit based on the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026 in compliance with POJK No. 56/POJK.04/2015. The appointment has been reported to OJK and to the public through the SPE system or IDXNet (e-reporting) on the same date, as stated on HUMI's website (www.humi.co.id).

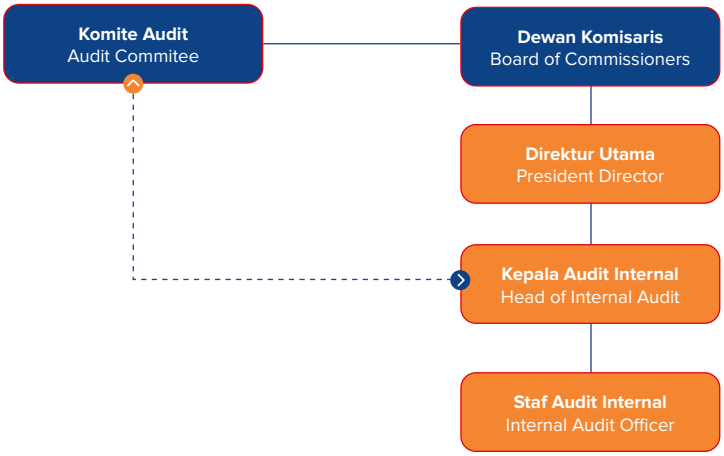
Struktur dan Kedudukan Kepala Unit Audit Internal

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:

Structure and Position of the Head of the Internal Audit Unit

The Head of Internal Audit reports directly to the President Director and indirectly to the Board of Commissioners through the Audit Committee. The indirect reporting line to the Audit Committee is carried out 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 Audit Internal

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:

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 Audit Internal dari pelaksanaan kegiatan operasional perusahaan baik di Emiten atau perusahaan publik maupun Anak atau Unit Usaha perusahaannya.

Tugas dan Tanggung Jawab Audit Internal

Unit Audit Internal memiliki tugas dan tanggung jawab, sebagaimana yang tertuang dalam Piagam Audit Internal, sebagai berikut :

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.

Independence and Requirements of Internal Audit

The Internal Audit Unit functions as an advisory body that must remain free from situations that may impair the ability of internal audit activities to carry out their responsibilities objectively within the Company. Therefore, the Internal Audit Unit:

1. Reports directly to the President Director and is independent from all work units within the HUMI Group.
2. Is not directly involved in the Company's day-to-day operational activities.
3. Is prohibited from holding concurrent roles or positions between internal auditors and operational executors within the Internal Audit Unit in carrying out the Company's operational activities, whether in the Issuer or public company, as well as in its Subsidiaries or Business Units.

Duties and Responsibilities of Internal Audit

The Internal Audit Unit has the following duties and responsibilities, as stipulated in the Internal Audit Charter:

1. Preparing and implementing the Annual Internal Audit Work Plan (RKAT).
2. Testing and evaluating the implementation of internal control and risk management systems in accordance with management policies.
3. Conducting audits and assessments of efficiency and effectiveness in finance, accounting, operations, human resources, marketing, information technology, and other activities.
4. Providing recommendations for improvement and objective information on audited activities at all levels of management.
5. Preparing audit reports and submitting them to the President Director and the Board of Commissioners.
6. Monitoring, analyzing, and reporting the implementation of follow-up actions on recommended improvements.
7. Preparing programs to evaluate the Quality Assurance of internal audit activities carried out.

Profil Kepala Unit Audit Internal



Hadi Supratomo

Kepala Unit Internal Audit
Head of Internal Audit Unit

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
46 tahun | 46 years

Domisili | Domicile
Depok, Jawa Barat, Indonesia

Periode Jabatan: Term of Office:	1 Februari 2026 s.d Sekarang February 1, 2026 – Present
Dasar Pengangkatan Basis of Appointment	Menjabat sebagai Ketua Unit Audit Internal sejak 1 Februari 2026 berdasarkan Surat Keputusan Direksi No. 014/SK/DU-HUMI/I/2026. Serves as Head of the Internal Audit Unit since February 1, 2026 based on the Board of Directors Decree No. 014/SK/DU-HUMI/I/2026.
Pendidikan Education	• Sarjana (S1) Ekonomi di Universitas Indonesia, Jakarta (tahun lulus); • Diploma III (D3) Akuntansi, Sekolah Tinggi Akuntansi Negara (STAN) (tahun lulus) • Bachelor's Degree (S1) in Economics, University of Indonesia, Jakarta (year of graduation); • Diploma III (D3) in Accounting, State College of Accountancy (STAN) (year of graduation)
Riwayat Profesi Riwayat Profesi	• Head of Risk Management, PT GTS Internasional Tbk (Mei 2023 – 2026) • Head of Internal Audit, PT GTS Internasional Tbk (Mei 2023 – 2026) • Audit Manager, KAP Lukman dan Sarifuddin (Oktober 2016 – 2023) • Finance Manager, PT Sun Televisi Network / iNews TV – MNC Group (September 2010 – Oktober 2016) • Finance Manager, Hasnur Group (Juli 2008 – September 2010) • Internal Audit Manager, PT Thames PAM Jaya (Januari 2007 – Juli 2008) • Finance Analyst, Kementerian Keuangan Republik Indonesia (Oktober 2001 – Desember 2006) • Head of Risk Management, PT GTS Internasional Tbk (May 2023 – Present) • Head of Internal Audit, PT GTS Internasional Tbk (May 2023 – Present) • Audit Manager, KAP Lukman dan Sarifuddin (October 2016 – 2023) • Finance Manager, PT Sun Televisi Network / iNews TV – MNC Group (September 2010 – October 2016) • Finance Manager, Hasnur Group (July 2008 – September 2010) • Internal Audit Manager, PT Thames PAM Jaya (January 2007 – July 2008) • Finance Analyst, Ministry of Finance of the Republic of Indonesia (October 2001 – December 2006)
Rangkap Jabatan Concurrent Positions	Di Dalam Grup Perseroan: Tidak ada Within the Company's Group: None Di Luar Perseroan: Tidak ada Outside the Company: None.
Hubungan Afiliasi Affiliation Relationships	Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris, serta pemegang saham utama/pengendali. Has no affiliation with members of the Board of Directors or the Board of Commissioners, or with major or controlling shareholders.



Darmawan Prihardiyanto

Kepala Unit Internal Audit
Head of Internal Audit Unit

Kewarganegaraan | Citizenship	Usia | Age	Domisili | Domicile
Indonesia | Indonesian	51 tahun | 51 years	Jakarta

Periode Jabatan: Term of Office:	30 Desember 2025 s.d 27 Januari 2026 December 30, 2025 – January 27, 2026
Dasar Pengangkatan Basis of Appointment	Menjabat sebagai Ketua Unit Audit Internal sejak 30 Desember 2025 berdasarkan Surat Keputusan Direksi Nomor 065/SK/DU-HUMI/XII/2025. Has served as Head of the Internal Audit Unit since December 30, 2025, pursuant to Board of Directors Decision No. 065/SK/DU-HUMI/XII/2025.
Pendidikan Education	S1 Universitas Prof Dr Moestopo Bachelor's Degree, Prof. Dr. Moestopo University
Riwayat Profesi Riwayat Profesi	• Direktorat Jenderal Pajak - Kementerian Keuangan RI (1996 - 2005) • PT. San Miguel Indonesia Food & Beverage (2005 - 2008) • PT. Humpuss Intermoda Transportasi Tbk (2008 - 2022) • PT. Humpuss Maritim Indonesia (2022-Sekarang) • Directorate General of Taxes - Ministry of Finance of the Republic of Indonesia (1996 - 2005) • PT. San Miguel Indonesia Food & Beverage (2005 - 2008) • PT. Humpuss Intermoda Transportasi Tbk (2008 - 2022) • PT. Humpuss Maritim Indonesia (2022-Present)
Rangkap Jabatan Concurrent Positions	Di Dalam Grup Perseroan: Tidak ada Within the Company's Group: None Di Luar Perseroan: tidak ada Outside the Company: none
Hubungan Afiliasi Affiliation Relationships	Tidak adanya hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali. No affiliation with members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders.



Rahadian Agung Nugroho

Kepala Unit Internal Audit
Head of Internal Audit Unit

Kewarganegaraan | Citizenship
Indonesia | Indonesian

Usia | Age
59 tahun | 59 years

Domisili | Domicile
Jakarta

Periode Jabatan: Term of Office:	26 September 2022 s.d 30 Desember 2025 September 26, 2022 – December 30, 2025
Dasar Pengangkatan Basis of Appointment	Menjabat sebagai Ketua Unit Audit Internal sejak 26 September 2022 berdasarkan Surat Keputusan Direksi Nomor 007/Direksi-HUMI/IX/2022. Serves as Head of the Internal Audit Unit since September 26, 2022 based on the Board of Directors Decree No. 007/Direksi-HUMI/IX/2022.
Pendidikan Education	• Sarjana (S1) Akuntansi di Universitas Trisakti, Jakarta (1990); • Master Business Administration (S2) bidang Accounting and Finance di Mastricht School of Management (MSM) di Maastrich University (RVB), Netherlands (1994). • Bachelor's Degree (S1) in Accounting, Trisakti University, Jakarta (1990); • Master of Business Administration (S2) in Accounting and Finance, Maastricht School of Management (MSM), Maastricht University (RVB), Netherlands (1994).
Riwayat Profesi Riwayat Profesi	• Manajer Keuangan dan Pajak PT Humpuss Intermoda Transportasi Tbk. (2012-2022). • Manajer Akunting di PT Humpuss Transportasi Kimia (2009-2012). • Manajer Akunting Humpuss Sea Transport Ltd., (2009). • Manajer Akunting di PT Humpuss Aromatik (1997-2009). • Asisten Manajer Keuangan di PT Humpuss (1994-1997). • Asisten Manajer Keuangan di Tupperware Indonesia (PT Imawi Benjaya) (1993-1994). • Internal Auditor di PT Bank Summa (1989-1992). • Finance and Tax Manager, PT Humpuss Intermoda Transportasi Tbk. (2012–2022). • Accounting Manager, PT Humpuss Transportasi Kimia (2009–2012). • Accounting Manager, Humpuss Sea Transport Ltd. (2009). • Accounting Manager, PT Humpuss Aromatik (1997–2009). • Assistant Finance Manager, PT Humpuss (1994–1997). • Assistant Finance Manager, Tupperware Indonesia (PT Imawi Benjaya) (1993–1994). • Internal Auditor, PT Bank Summa (1989–1992).
Rangkap Jabatan Concurrent Positions	Di Dalam Grup Perseroan: Tidak ada Within the Company's Group: None Di Luar Perseroan: Tidak ada Outside the Company: None
Hubungan Afiliasi Affiliation Relationships	Tidak memiliki hubungan afiliasi dengan anggota Direksi dan anggota Dewan Komisaris lainnya, serta pemegang saham utama/pengendali. No affiliation with members of the Board of Directors, members of the Board of Commissioners, or the main/controlling shareholders.

Ruang Lingkup Unit Audit Internal

Berdasarkan tujuan utama dibentuknya Unit Internal Audit, yaitu untuk menguji dan mengevaluasi apakah kerangka kerja proses manajemen risiko, 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:

Profile of the Head of the Internal Audit Unit
Scope of the Internal Audit Unit

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

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. Memberian konsultasi kepada Direktur Utama dan atau Pimpinan Unit Kerja untuk mendorong peningkatan kinerja dan atau ketaatan kepada ketentuan yang berlaku.

1. Testing and evaluating the effectiveness of internal control implementation within the HUMI Group by adopting the COSO Internal Control Framework (Committee of Sponsoring Organizations of the Treadway Commission).
2. Evaluating the implementation of internal control, which includes: Control Environment, Identification & Risk Assessment, Control Activities, Information & Communication, and Monitoring Activities.
3. Evaluating compliance with applicable laws and regulations on vessels and within the HUMI Group.
4. Evaluating the effectiveness of policies, systems, and procedures applicable on vessels and within the HUMI Group, and providing recommendations for improvement.
5. Conducting special audits/investigations as assigned by the President Director.
6. Providing consultation to the President Director and/or Heads of Work Units to encourage performance improvement and/or compliance with applicable regulations.

Kode Etik Internal Auditor

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:

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 menghonnati nilai dan kepemilikan infonnasi yang diterimanya dan tidak mengungkap infonnasi tersebut tanpa kewenangan yang sah, kecuali diharuskan oleh hukum.

Code of Conduct of Internal Auditors

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

1. **Integrity**
   The integrity of internal auditors establishes trust and thus provides the basis for reliance on their judgment.
2. **Objectivity**
   Internal auditors apply a high level of professional objectivity in obtaining, evaluating, and communicating information about the activities reviewed. They make balanced assessments of all relevant matters and are not unduly influenced by personal interests or by others in forming judgments.
3. **Confidentiality**
   Internal auditors respect the value and ownership of the information they receive and do not disclose such information without proper authority, unless required by law.

4. **Kompetensi**
   Auditor internal menerapkan pengetahuan, keterampilan dan pengalaman yang diperlukan dalarn memberikan jasa audit internal.

4. **Competence**
   Internal auditors apply the knowledge, skills, and experience necessary in performing internal audit services.

Sumber Daya Manusia dan Sertifikasi Profesi

Mengacu pada Piagam Audit Internal, maka jumlah karyawan Unit Audit Internal Perseroan sekurang-kurangnya terdiri dari 1 (satu) orang Ketua dan 1 (satu) orang anggota. Per 31 Desember 2025, jumlah karyawan Unit Audit Internal HUMI tercatat sebanyak 2 (dua) orang dengan rincian sebagai berikut:

Human Capital and Professional Certification

Referring to the Internal Audit Charter, the number of employees in the Company's Internal Audit Unit consists of at least 1 (one) Head and 1 (one) member. As of December 31, 2025, the number of employees in HUMI's Internal Audit Unit was recorded at 2 (two) people, with details as follows:

Jabatan Position	Jumlah Karyawan (orang) Number of Employees (persons)
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 2025

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:

Training and Competency Development of the Internal Audit Unit in 2025

In order to enhance knowledge and understanding to support the implementation of their duties in 2024, employees of the Company's Internal Audit Unit participated in several education and training programs in relevant fields as follows:

Nama dan Jabatan Name and Position	Tanggal Date	Program yang Diikuti Program Attended	Lokasi Location	Penyelenggara Organizer
Rahadian Agung Nugroho	11 Februari 2025 February 11, 2025	ISO 37301:2021	Mangkuluhur City	ACM
	8 Mei 2025 May 8, 2025	Risk Management	Zoom	Upskillz
	13 Juni 2025 June 13, 2025	ESG 101 & Deep Dive ESG Roadmap	Artotel	ISA
	2 Juli 2025 July 2, 2025	Job Evaluation	MLC	Pungki Purnadi
	11-12 Juli 2025 July 11–12, 2025	Culture Leader,Humi Value for sustianable Growth	Hotel Neo Sentul	Dunamis
	19-20 Juli 2025 July 19–20, 2025	ISO 9001 & Internal Audit	Zoom	Lembaga Consulting
	04-08 Agustus 2025 August 4–8, 2025	Lead Auditor Course ISO 9001-2015	Zoom	BSI Training Academy
	17 Oct 2025 October 17, 2025	Building Bisnis Patnership	Manhattan Hotel	Manhattan Hotel
	31 Oktober 2025 October 31, 2025	Legal Drafting	Art Hotel	Legal HUMI
	10 November 2025 November 10, 2025	Awareness ISO/IEC 27001 (ISMS)	MLC	DRRC-UI
	20 November 2025 November 20, 2025	Asuransi Kapal Ship Insurance	MLC	PT.MCO Prima Indonesia

Nama dan Jabatan Name and Position	Tanggal Date	Program yang Diikuti Program Attended	Lokasi Location	Penyelenggara Organizer
Rahadian Agung Nugroho	27 November 2025 November 27, 2025	Strategic Performance Management System	ETSI Kalibata	Pungki Purnadi
	19-20 Juli 2025 July 19–20, 2025	ISO 9001 & Internal Audit	Zoom	Lembaga Consulting
	04-08 Agustus 2025 August 4–8, 2025	Lead Auditor Course ISO 9001-2015	Zoom	BSI Training Academy
	17 Oct 2025 October 17, 2025	Building Bisnis Patnership	Manhattan Hotel	Manhattan Hotel
Hadi Supratomo	17 Februari 2025 February 17, 2025	HUMI Values - Our Power of Sustainable Growth	Arthotel	Dunamis
	13 Juni 2025 June 13, 2025	IHT VIBES#4 ESG 101	Arthotel Mangkuluhur	Institute for Sustainability and Agility (ISA)
	13 Juni 2025 June 13, 2025	IHT VIBES#4 ESG 101	Arthotel Mangkuluhur	Institute for Sustainability and Agility (ISA)
	18 Juni 2025 June 18, 2025	IHT VIBES#5 - Powerfull Presentation Skill	Manhattan Hotel	Postinc.id & Bicara Project
	16-17 Juni 2025 June 16-17, 2025	Indonesian Gas/LNG Industry Two Days Course Basic 2025	Marriott Hotel, Yogyakarta	Indonesia Gas Society (IGS)
	11-12 Juli 2025 July 11-12, 2025	Culture Leader	Grand Capitol Ballroom, 5th floor, Manhattan Hotel Jakarta	Postinc
	7 Oktober 2025 October 7, 2025	Training Awareness ISO Terintegrasi & Internal Audit Berbasis ISO 19011	MLC Lantai 26	GTSI
	8 Oktober 2025 October 8, 2025	Training Awareness ISO Terintegrasi & Internal Audit Berbasis ISO 19011	MLC Lantai 26	GTSI
	8-9 November 2025 November 8-9, 2025	Professional Forensic Auditor Training Certification	Online	Revolution Mind Indonesia
	14 November 2025 November 14, 2025	Behavior Leadership Program	Aston Hotel Sentul	GTSI
	15 November 2025 November 15, 2025	Behavior Leadership Program	Aston Hotel Sentul	GTSI
	27 November 2025 November 27, 2025	Performance Appraisal	HTMTC - Universitas Trilogi	HUMI

Laporan Kegiatan Unit Audit Internal Tahun 2025

Sepanjang tahun 2025, Unit Audit Internal telah melakukan 13 kegiatan audit.

Sekilas uraian laporan pelaksanaan tugas/kegiatan Unit Audit Internal di sepanjang tahun 2025

Adapun realisasi pelaksanaan kegiatan audit tergambar dalam tabel berikut:

Internal Audit Unit Activity Report for 2025

Throughout 2025, the Internal Audit Unit carried out 13 audit activities.

Sekilas uraian laporan pelaksanaan tugas/kegiatan Unit Audit Internal di sepanjang tahun 2025

The realization of audit activities is presented in the following table:

No.	Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End	Jumlah Temuan Number of Findings
1	Audit Human Capital Human Capital Audit	Audit Human Capital di PT PCS Internasional Human Capital Audit at PT PCS Internasional	Jan-25	Apr-25	7

No.	Objek Audit Audit Object	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End	Jumlah Temuan Number of Findings
2	Audit Sistem Manajemen Keselamatan Safety Management System Audit	Audit Sistem Manajemen Keselamatan di Kapal Semar 24 Safety Management System Audit on Vessel Semar	Feb-25	Feb-25	4
3	Audit Internal ISO ISO Internal Audit	Audit Internal ISO 9001; 14001; 45001; 37301 (Cross Audit antar departement) Internal Audit ISO 9001; 14001; 45001; 37301 (Cross-audit between departments)	Feb-25	Mar-25	15
4	Audit Operasional Operational Audit	Audit Operasional Docking Kapal Griya Enim di PT PCS Internasional Operational Audit of Docking of Vessel Griya Enim at PT PCS Internasional	Mei-25	Jun-25	7
5	Audit Operasional Operational Audit	Audit Pelaksanaan Planned Maintenance System Kapal Griya Enim di PT PCS Internasional Audit of Planned Maintenance System Implementation for Vessel Griya Enim at PT PCS Internasional	Mei-25	Jun-25	6
6	Audit Operasional Operational Audit	Audit Cargo pada saat Muat (Loading) dan Bongkar (Discharge) pada kapal Griya Sunda di PT PCS Internasional Cargo Audit during Loading and Discharge on Vessel Griya Sunda at PT PCS Internasional	Juli-25	Sep-25	18
7	Penugasan Khusus Special Assignment	Penugasan Khusus atas Hilangnya Rudder Blade Kapal Semar 77 di PT PCS Internasional Special Assignment on the Loss of Rudder Blade of Vessel Semar 77 at PT PCS Internasional	Sep-25	Nov-25	5
8	Audit Human Capital Human Capital Audit	Audit Human Capital di PT PCS Internasional Human Capital Audit at PT PCS Internasional	Jan-25	Apr-25	7
9	Audit Sistem Manajemen Keselamatan Safety Management System Audit	Audit Sistem Manajemen Keselamatan di Kapal Semar 24 Safety Management System Audit on Vessel Semar	Feb-25	Feb-25	4
10	Audit Internal ISO ISO Internal Audit	Audit Internal ISO 9001; 14001; 45001; 37301 (Cross Audit antar departement) Internal Audit ISO 9001; 14001; 45001; 37301 (Cross-audit between departments)	Feb-25	Mar-25	15

No.	Objek Audit (Pendampingan) Audit Object (Advisory)	Kegiatan Audit Internal Internal Audit Activity	Mulai Start	Selesai End
1	Reviu Employment Kontrak pada kapal existing Review of Employment Contracts on existing vessels	Reviu Kontrak untuk Employment Kapal Back to Back di PT PCS Internasional Review of Contracts for Back-to-Back Vessel Employment at PT PCS Internasional	Mei-25	Sep-25
2	Reviu Prosedur CAPEX Review of CAPEX Procedures	Reviu Prosedur Pengelolaan Belanja Modal (CAPEX) Review of Capital Expenditure (CAPEX) Management Procedures	Sep-25	Nov-25
3	Reviu Implementasi Odoo Review of Odoo Implementation	Reviu Implementasi Pelaksanaan ERP Odoo Review of ERP Odoo Implementation	Nov-25	Des-25

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 2025.

Frequency of Internal Audit Unit Meetings with the Board of Directors, Board of Commissioners, and/or Audit Committee

The Internal Audit Unit also participates as a meeting attendee or delivers presentations in meetings of the Board of Directors, Board of Commissioners, and Audit Committee, with attendance frequency throughout 2025.

Rekapitulasi Kehadiran Unit Audit Internal pada Rapat Tahun 2025
Recapitulation of Internal Audit Unit Attendance at Meetings in 2025

	Jumlah Rapat Number of Meetings	Jumlah Kehadiran Number of Attendance	% Kehadiran Attendance %
Rapat dengan Direksi Meetings with the Board of Directors	4	4	100,00
Rapat dengan Dewan Komisaris dan/atau Komite Audit Meetings with the Board of Commissioners and/or Audit Committee	4	4	100,00
Rata-rata Kehadiran Average Attendance			**100,00**

Evaluasi Kinerja Unit Audit Internal

Evaluasi kinerja dari Internal Audit dilakukan dalam melihat pencapaian rencana penugasan pada tahun 2025 dengan realisasi penugasan dan Laporan Audit. Pada tahun 2025 persentase realisasi penugasan mencapai sekitar .....%. Evaluasi Kinerja juga dilakukan secara berkala dengan melakukan koordinasi bersama Komite Audit yang berada di bawah Dewan Komisaris setiap tahun.

Performance Evaluation of the Internal Audit Unit

The performance evaluation of the Internal Audit Unit is conducted by assessing the achievement of the 2025 assignment plan against the realization of assignments and Audit Reports. In 2025, the realization rate of assignments reached approximately .....%. Performance evaluation is also carried out periodically through coordination with the Audit Committee under the Board of Commissioners each year.

Rencana Kerja Tahun 2026

Unit Kerja Audit Internal bertanggung jawab menyusun Rencana Kerja Pengawasan Tahunan (RKPT) tahun 2026 berbasis risiko (Risk Based Audit) yang dikomunikasikan kepada Direksi untuk mendapatkan persetujuan. Berikut RKPT tahun 2026 yang mencakup fungsi audit internal yaitu assurance:

Work Plan for 2026

The Internal Audit Unit is responsible for preparing the 2026 Annual Supervisory Work Plan (RKPT) based on Risk-Based Audit, which is communicated to the Board of Directors for approval. The following is the 2026 RKPT covering the internal audit function, namely assurance:

No	Kegiatan Audit Audit Activity	Perusahaan Company	Rencana Pelaksanaan Implementation Plan
1	Audit Internal ISO Integrasi (ISO 9001: Sistem Manajemen Mutu, ISO 14001: Sistem Manajemen Lingkungan, ISO 45001: Sistem Manajemen Kesehatan dan Keselamatan Kerja / K3, ISO 37301: Sistem Manajemen Kepatuhan) Integrated ISO Internal Audit (ISO 9001: Quality Management System, ISO 14001: Environmental Management System, ISO 45001: Occupational Health and Safety Management System, ISO 37301: Compliance Management System)	HUMI	Mei May
2	Monitoring TL Hasil Audit tahun 2026 Monitoring of the 2026 Audit Findings	Grup HUMI HUMI Group	Juni-Juli June-July
3	Audit Operasional PT HTC Operational Audit of PT HTC	PT HTC	Agustus August
4	Reviu Monitoring RKAP Review of the Annual Budget Plan (RKAP) Monitoring	Grup HUMI HUMI Group	Juli-Agustus July-August
5	Evaluasi Pengelolaan Operasional PT MCSI Evaluation of PT MCSI's Operational Management	PT PCSI dan PT MCSI	Agustus-September August-September
6	Audit Operasional PT PCSI Operational Audit of PT PCSI	PT PCSI	Agustus-Oktober August-October
7	Audit atas Pencatatan Pendapatan Audit of Revenue Recognition	Grup HUMI HUMI Group	November-Desember November-December
8	Monitoring Tindak Lanjut Management Letter EY 2025 Monitoring of Follow-Up Actions on the EY 2025 Management Letter	Grup HUMI HUMI Group	April-Desember
9	Penugasan Khusus dari Direksi Special Assignment from the Board of Directors	-	Sesuai adanya permintaan