Komite Audit
The Audit Committee

Dewan Komisaris Perseroan membentuk Komite Audit berdasarkan Surat Keputusan Dewan Komisaris No. 026/Dekom-HIT/III/2014 tanggal 20 Maret 2014 tentang Pembentukan Anggota Komite Audit. Pembentukan Komite Audit merupakan bagian yang tidak terpisahkan dari upaya HITS untuk memastikan efektivitas sistem pengendalian internal dan pelaksanakan prinsip tata kelola perusahaan yang baik, yaitu transparansi, akuntabilitas, pertanggungjawaban, independensi, kesetaraan dan kewajaran.

The Company's Board of Commissioners formed the Audit Committee based on the Decree of the Board of Commissioners No. 026/Dekom-HIT/III/2014 on March 20th, 2014 concerning the Establishment of Audit Committee Members. The establishment is an inseparable part from HITS efforts to ensure the effectiveness of internal control system and implementing governance principles of good corporate governance, namely transparency, accountability, independence, equality and fairness.

Pembentukan ini juga mengacu pada POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit serta Undang-Undang Nomor 40 Tahun 2007 tentang Perseroan Terbatas dan Anggaran Dasar Perseroan.

This establishment also refers to POJK No. 55/POJK.04/2015 concerning the Establishment and Guidelines of the Audit Committee Work Implementation and Law Number 40 of 2007 concerning Limited Liability Companies and the Company's Articles of Association.

Komite Audit menjalankan tugas berdasarkan mandat yang ditetapkan dengan Keputusan Dewan Komisaris. Tugas utama Komite Audit adalah memberikan pendapat independen dan profesional kepada Dewan Komisaris berkenaan dengan kegiatan kepatuhan, efektivitas pelaksanaan tata kelola perusahaan, audit internal, audit eksternal dan pelaporan keuangan Perseroan. Komite ini bertanggung jawab langsung kepada Dewan Komisaris yang bekerja secara independen.

The Audit Committee carries out its duties based on the mandate determined by the Decree of the Board of Commissioners. The main task of the Audit Committee is to provide an opinion independently and professionally to the Board of Commissioners in regards to compliance, effectiveness of the Company's corporate governance, internal audit, external audit and financial statement. The committee reports directly to the Board of Commissioners who works independently.

Dasar Hukum

Dasar hukum yang menjadi acuan penunjukan Komite Audit HITS antara lain :

1. Peraturan Otoritas Jasa Keuangan No. 55/POJK.04/2015 tentang Pembentukan Komite Audit.
2. Surat Edaran Otoritas Jasa Keuangan No. 21/POJK.04/2015 tentang Pedoman Tata Kelola Perusahaan.

Legal Basis

The legal basis as a reference for the appointment of HITS' the Audit Commitee include:

1. Regulation of Financial Services Authority No. 55/POJK.04/2015 concerning the Establishment of the Audit Committee.
2. Circular Letter of Financial Services Authority No. 21/POJK.04/2015 concerning Corporate Governance Guidelines.

Susunan Anggota Komite Audit

Komposisi Komite Audit terdiri dari 1 orang Ketua dan 2 orang anggota yang memiliki pengetahuan dan pengalaman di bidang audit, akuntansi, keuangan dan tata kelola yang baik. Profil Komite Audit dapat dilihat di bawah ini:

Composition of the Audit Committee Members

The composition of the Audit Committee consists of one Head and two members knowledgeable and experienced in auditing, accounting, finance and good governance. Profile of the Audit Committee can seen below:

Nama Name	**Jabatan** Position	**Masa Jabatan** Term of Office
Arief Rudianto	Ketua (Komisaris Independen) Head (Independent Commissioner)	Diangkat pada 18 Mei 2018 dan masa jabatannya berlaku sampai dengan berakhirnya masa jabatan sebagai Dewan Komisaris HITS. Appointed on May 18th, 2018 and his term of office effective until the end of the term of office as HITS the Board of Commissioners.
HM Roy Sembel	Anggota (Pihak Independen) Member (Independent Party)	20 Maret 2014 | March 20th, 2014 - Mengikuti masa jabatan Dewan Komisaris HITS. - Following the term of office of HITS the Board of Commissioners.
JT Duma	Anggota (Pihak Independen) Member (Independent Party)	1 Juli 2012 | July 1st, 2012 - Mengikuti masa jabatan Dewan Komisaris HITS. - Following the term of office of HITS the Board of Commissioners.

PROFIL KOMITE AUDIT | AUDIT COMMITTEE PROFILE

Arief Rudianto
Ketua Komite Audit | Head of Audit Committee

Telah disampaikan dalam Laporan Tahunan ini halaman 59 pada Profil Komisaris sebagai Komisaris Independen dan beliau juga menjabat sebagai Ketua Komite Audit dan Ketua Komite Nominasi & Remunerasi Perseroan.

Has been conveyed in this Annual Report page 59 on the Profile of Commissioners as Independent Commissioner and he also serves as Head of the Audit Committee and Head of the Nomination & Remuneration of the Company.

HM Roy Sembel
Anggota Komite Audit | Audit Committee Member

Usia | Age	55 tahun per 31 Desember 2019	55 years old as of December 31st, 2019
Tempat & Tanggal Lahir Place & Date of Birth	Jakarta, 10 Juli 1964	Jakarta, July 10th, 1964
Kewarganegaraan Citizenship	Indonesia	Indonesia
Riwayat Pendidikan History of Education	1. FMIPA/Statistika Institut Pertanian Bogor (IPB) (1982 - 1986). 2. Master Program, MBA bidang *Management and Finance* di Erasmus University Rotterdam (1988-1990) dan di University of Pennsylvania (Philadelphia, AS) (1988-1990). 3. Program S3 - Doktor bidang *Corporate Finance* di University of Pittsburgh, AS (1991-1996).	1. FMIPA / Statistics of Bogor Agricultural University (IPB) (1982 - 1986). 2. Masters Program, MBA in Management and Finance at Erasmus University Rotterdam (1988-1990) and University of Pennsylvania (Philadelphia, USA (1988-1990). 3. Doctoral Program - Doctor of Corporate Finance at the University of Pittsburgh, USA (1991-1996).
Riwayat Jabatan | History of Position		
Dasar Hukum Penunjukan Legal Basis of Appointment	SK Dewan Komisaris No. 026/SK/Dekom-HIT/III/2014 tentang Pembentukan Anggota Komite Audit.	Board of Commissioners Decree No. 026/SK/Dekom-HIT/III/2014 concerning the establishment of the Audit Committee.
Pengalaman Kerja Working Experience	1. Konsultan Senior McKinsey & Co Indonesia (1998-2001). 2. Direktur Program MM Keuangan Universitas Bina Nusantara (2001-2006). 3. Komisaris Independen dan Ketua Komite Pemantau Risiko Bank Niaga (2005-2007). 4. Dekan Fakultas Ekonomi Universitas Multimedia Nusantara (2006-2008). 5. Direktur Program Pasca Sarjana UPH (2008-2010). 6. Dekan UPH Business School (2008-2010). 7. Senior Counselor, Vriens & Partner (2012-2015). 8. Dekan IPMI International Business School (2013-2017). 9. Komisaris Independen PT HIT Tbk. (2013–2018).	1. Senior Consultant, McKinsey & Co Indonesia (1998-2001). 2. Finance MM Program Director, Bina Nusantara (2001-2006). 3. Independent Commissioner and Chair of Risk Monitoring Committee of Bank Niaga (2005-2007). 4. Dean of the Faculty of Economics, NUsantara Multimedia University (2006-2008). 5. Director of the Postgraduate Program, Pelita Harapan University (2008-2010). 6. Dean of Business School, Pelita Harapan University (2008-2010). 7. Senior Counselor, Vriens & Partner (2012-2015). 8. Dean of IPMI International Business School (2013-2017). 9. Independent Commissioner of PT HIT Tbk. (2013–2018).
Jabatan Rangkap Dual Position	1. Ketua Supervisory Committee Indonesia Bond Index Fund. 2. Professor di IPMI International Business School.	1. Head of Supervisory Committee of the Indonesian Bond Index Fund. 2. Active Professor at IPMI International Business School.

JT Duma
Anggota Komite Audit | Audit Committee Member

Usia | Age	73 tahun per 31 Desember 2019	73 Years old as of December 31st,2019
Tempat & Tanggal Lahir Place & Date of Birth	Tana Toraja, 22 Desember 1946	Tana Toraja, December 22nd, 1946
Kewarganegaraan Citizenship	Indonesia	Indonesia
Riwayat Pendidikan History of Education	1. Sarjana Ekonomi dari Universitas Kristen Indonesia (UKI) (1974). 2. Program S2 - MM di LPMI Jakarta (2004).	1. Bachelor of of Science in Economy, Universitas Kristen Indonesia (UKI) (1974) 2. Masters Program - MM program at LPMI Jakarta (2004).
Riwayat Jabatan | History of Position		
Dasar Hukum Penunjukan Legal Basis of Appointment	SK Dewan Komisaris No. 006/SK/Dekom-HIT/VII/2012 tentang Pembentukan Komite Audit.	Decree of the Board of Commissioners No. 006/SK/Dekom-HIT/VII/2012 on the Establishment of the Audit Committee.
Pengalaman Kerja Working Experience	1. PT Pertamina (1975-2001). 2. Komisaris PT Podium (2001-2004). 3. Komisaris Pertambangan Batu Bara (2004-2009). 4. Anggota Komite Nominasi & Remunerasi HITS (2009-2015).	1. PT Pertamina (1975-2001). 2. Commissioner of PT Podium (2001-2004). 3. Commissioner of Pertambangan Batu Bara (2004-2009). 4. HITS Member of the Nomination & Remuneration Committee (2009-2015).
Jabatan Rangkap Dual Position	Tidak ada rangkap jabatan.	No dual position.

INDEPENDENSI KOMITE AUDIT

Komite ini bersifat independen dan keseluruhan anggotanya merupakan pihak independen yang berasal dari eksternal perusahaan dan memiliki komitmen serta integritas yang tinggi.

Latar belakang dan kemampuan para anggota Komite Audit yang memiliki kemampuan dan keahlian sesuai bidang pekerjaannya.

INDEPENDENCE OF THE AUDIT COMMITTEE

The Audit Committee is independent and all of its members are independent parties from external companies, well committed and with high integrity.

The background and abilities of the Audit committee members Audit are consistent with their line of work.

Pernyataan Tentang Independensi Komite Audit
Statement on the Independence of the Audite Committee

Aspek Independensi Independence Aspect	**Arief Rudianto**	**HM Roy Sembel**	**JT Duma**
Tidak memiliki hubungan keuangan dengan Dewan Komisaris dan Direksi. Having no financial relationship with the Board of Commissioners and the Board of Directors.	X	X	X
Tidak memiliki hubungan kepengurusan di Perseroan, maupun perusahaan afiliasi. Having no management relationship in the Company, nor affiliated companies.	X	X	X

Pernyataan Tentang Independensi Komite Audit Statement on the Independence of the Audite Committee			
Aspek Independensi Independence Aspect	**Arief Rudianto**	**HM Roy Sembel**	**JT Duma**
Tidak memiliki hubungan kepemilikan saham Perusahaan. Having no share ownership relationship in the Company.	X	X	V
Tidak memiliki hubungan keluarga dengan Dewan Komisaris, Direksi dan/atau sesama anggota Komite Audit. Having no family relationship with the Board of Commissioners, Board of Directors and/or other members of the Audit Committee.	X	X	X
Tidak menjabat sebagai pengurus partai politik, pejabat pemerintah daerah. Not serving as a political party official, a local government official.	X	X	X

PEDOMAN KERJA KOMITE AUDIT

Dalam melaksanakan tugas dan tanggung jawabnya, Komite Audit selain berpedoman pada POJK No. 55/ POJK.04/2015 tanggal 23 Desember 2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit, juga memiliki kebijakan internal yang tertuang dalam Piagam Komite Audit yang ditetapkan pada 1 September 2013.

Piagam Komite Audit antara lain mengatur:

1. Latar Belakang
2. Visi dan Misi
3. Maksud dan Tujuan
4. Keanggotaan
5. Kedudukan, Batasan Tugas, Tanggung Jawab dan Wewenang
6. Ketentuan Kerja
7. Program Pengembangan
8. Kerahasiaan
9. Penutup

Tugas dan Tanggung Jawab Komite Audit

Tugas dan tanggung jawab Komite Audit diatur dalam Pedoman Komite Audit yang secara garis besar memuat tujuan, fungsi dan tanggung jawab Komite Audit, yaitu:

1. Menelaah laporan keuangan Perseroan, proyeksi, informasi keuangan lainnya dan memenuhi persyaratan tata kelola Perusahaan sebelum dipublikasikan.
2. Menelaah ketaatan Perseroan terhadap peraturan perundang-undangan di bidang Pasar Modal dan peraturan perundang-undangan lainnya yang berhubungan dengan kegiatan Perseroan.
3. Menelaah proyek pengembangan usaha Perseroan.
4. Melaporkan kepada Dewan Komisaris berbagai risiko yang dihadapi Perseroan dan pelaksanaan pengendalian manajemen risiko oleh Direksi.

AUDIT COMMITTEE WORK GUIDELINES

In carrying out its duties and responsibilities, the Audit Committee is referring to POJK No. 55/POJK.04/2015 dated December 23rd, 2015 on the Establishment and Guidelines for the Work Implementation of Audit Committee Audit, and to its internal policy as stated in the Audit Committee Charter officiated on September 1st, 2013.

The Audit Committee Charter includes:

1. Background
2. Vision and Mission
3. Purpose and Objectives
4. Membership
5. Position, Limitation of Duties, Responsibilities and Authority
6. Conditions of Work
7. Development Program
8. Confidentiality
9. Closing

Duties and Responsibilities of the Audit Committee

The duties and responsibilities of the Audit Committee are regulated in the Audit Committee Guidelines which in overall contains the objectives, functions and responsibilities of the Audit Committee, namely:

1. Reviewing the Company's financial statements, projections, other financial information and complete the corporate governance requirements before being published.
2. Reviewing the Company's compliance with laws and regulations in the Capital Market and other laws and regulations which related to the Company's activities.
3. Reviewing the Company's business development projects.
4. Report to the Board of Commissioners on various risks faced by the Company and implementation risk management control by the Directors.

5. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan yang berkaitan dengan keadaan Perseroan.
6. Melakukan *overview* terhadap laporan Direksi kepada Dewan Komisaris dan mengidentifikasi hal-hal yang memerlukan perhatian Dewan Komisaris.
7. Memberikan masukan secara profesional dan independen yang dapat membantu pengambilan keputusan Dewan Komisaris.
8. Menelaah pelaksanaan pemeriksaan oleh Auditor Internal.
9. Menjaga kerahasiaan dokumen, data, dan informasi Perseroan.

Selain tugas dan tanggung jawab, Komite ini juga memiliki kewenangan:
1. Mengakses catatan atau informasi tentang karyawan, dana, aset serta sumber daya Perseroan lainnya yang berkaitan dengan pelaksanaan tugasnya.
2. Dalam melaksanakan kewenangannya, Komite Audit wajib bekerja sama dengan pihak yang melaksanakan fungsi internal audit.
3. Memberi pendapat dan rekomendasi kepada Dewan Komisaris dalam pengangkatan Kepala Auditor Internal.
4. Memberikan pendapat dan rekomendasi kepada Dewan Komisaris dalam penetapan Auditor Eksternal/Kantor Akuntan Publik yang akan ditunjuk dalam RUPS.

PELAKSANAAN KEGIATAN KOMITE AUDIT 2019

Komite Audit membantu Dewan Komisaris melaksanakan fungsi pengawasan dan pemberian nasihat yang diaplikasikan dalam bentuk rapat berkala, sekurang-kurangnya sekali dalam sebulan. Komite Audit juga mengadakan rapat periodik dengan auditor internal sekurang-kurangnya sekali dalam tiap triwulan dan rapat dengan auditor eksternal sekurang-kurangnya dua kali selama periode audit atau lebih disesuaikan dengan kebutuhan.

5. Review and report to the Board of Commissioners on complaints relating to the situation of the Company.
6. Conduct an overview of the Directors' report to Board of Commissioners and identify matters that requires the attention of the Board of Commissioners.
7. Provide professional and independent input that can help the Board of Commissioners in the decision making process.
8. Examining the audit by the Internal Auditor
9. Maintain the confidentiality of documents, data and information of the Company.

In addition to the duties and responsibilities, this Committee also has the authority:
1. Access records or information about employees, funds, assets and other resources of the Company related to the implementation of their duties.
2. In carrying out its authority, the Audit Committee must cooperate with the party executing the internal audit function.
3. Provide opinions and recommendations to the Board of Commissioner in the appointment of the Head of Internal Auditor.
4. Provide opinions and recommendations to the Board of Commissioners in determining the External Auditor/ Public Accounting Firm to be appointed in GMS.

2019 IMPLEMENTATION OF AUDIT COMMITTEE ACTIVITIES

The Audit Committee assists the Board of Commissioners to implement its supervisory and advisory functions in the form of periodic meetings, at least once a month. Audit Committee also holds periodic meetings with internal auditors at least once in each quarter and meeting with an external auditor at least twice or more during the audit period, according to the needs.

Kegiatan Activity	**Target**	**Realisasi** Realization	**%**
Rapat Kinerja | Performance Meeting	12x	12x	100
Rapat Strategis | Strategic Meeting	12x	12x	100
Rapat Komite | Committee Meeting	8x	8x	100
Mereview Laporan Keuangan 2019 Reviewing the 2018 Financial Statement	1x	1x	100
Menyiapkan Draft Surat Dewan Komisaris Preparing the Board of Commissioners Letter Draft	4x	4x	100
Rapat Koordinasi dengan Auditor Internal Coordination Meeting with Internal Auditor	4x	6x	150
Rapat Koordinasi dengan KAP | Coordination Meeting with KAP	2x	2x	100
Rapat Kerja Pengawasan dengan Manajemen Operasi Supervision Working Meeting with Operation Management	4x	5x	125
Kunjungan Operasional ke kapal | Operation Visit to Vessel	2x	4x	100

RAPAT KOMITE AUDIT

Pada tahun buku 2019, Komite Audit melalui penyelenggaraan rapat telah melakukan review, evaluasi dan pemantauan sesuai dengan lingkup tugas dan tanggung jawabnya, yang meliputi Kinerja Perusahaan, Pengendalian Internal serta Manajemen Risiko.

Selama 2019, Komite Audit melaksanakan 8 kali rapat dengan tingkat kehadiran masing-masing anggota sebagai berikut:

AUDIT COMMITTEE MEETING

In Financial Year 2019, the Audit Committee through meeting forum, has conducted a review, evaluation and monitoring in accordance with the scope of its duties and responsibilities, which include the Company's Performance, Internal Control and Risk Management.

During 2019, the Audit Committee held eight meeting with their respective attendance rates members as follows:

No	Tanggal Date	Agenda Agenda		Kehadiran Attendance		
				Arief Rudianto	HM Roy Sembel	JT Duma
1	14 Maret 2019 March 14th, 2019	Koordinasi dengan Fungsi Internal Audit.	Coordination with Internal Audit Function.	V	V	V
2	19 Maret 2019 March 19th, 2019	Penyusunan Rekomendasi untuk Dewan Komisaris.	Preparation of Recommendations for the Board of Commissioners.	V	V	V
3	4 Juni 2019 June 4th, 2019	Koordinasi dengan Fungsi Internal Audit.	Coordination with Internal Audit Function.	V	V	V
4	11 Juni 2019 June 11th, 2019	Penyusunan Rekomendasi untuk Dewan Komisaris.	Preparation of Recommendations for the Board of Commissioners.	V	V	V
5	3 September 2019 September 3rd, 2019	Koordinasi dengan Fungsi Internal Audit.	Coordination with Internal Audit Function.	V	V	V
6	5 September 2019 September 5th, 2019	Penyusunan Rekomendasi untuk Dewan Komisaris.	Preparation of Recommendations for the Board of Commissioners.	V	V	V
7	14 Nopember 2019 November 14th, 2019	Koordinasi dengan Fungsi Internal Audit.	Coordination with Internal Audit Function.	V	V	V
8	28 Nopember 2019 November 14th, 2019	Penyusunan Rekomendasi untuk Dewan Komisaris.	Preparation of Recommendations for the Board of Commissioners.	V	V	V
				100%	**100%**	**100%**

Penilaian Kinerja Komite Audit

Kinerja Komite Audit dievaluasi setiap 1 tahun sekali oleh Dewan Komisaris berdasarkan Piagam Komite Audit. Penilaian kinerja dilakukan berdasarkan realisasi dan penyelesaian program kerja yang telah tersusun dalam rencana kerja dan anggaran tahunan Komite Audit.

Penilaian juga dilakukan atas saran, rekomendasi dan masukan yang diberikan oleh Komite Audit terkait penyempurnaan *soft structure* pendukung pelaksanaan audit, pelaksanaan dan peningkatan efektivitas audit dan sistem.

Hasil penilaian tersebut menjadi bahan pertimbangan Dewan Komisaris untuk mengangkat kembali dan/atau memberhentikan anggota Komite Audit untuk periode jabatan berikutnya.

Audit Committee Performance Assessment

The performance of the Audit Committee is evaluated once every one year by the Board of Commissioners based on the Audit Committee Charter. The performance appraisal is based on realization and completion of work programs that have been compiled in the Audit Committee's work plan and annual budget.

The assessment is also conducted based on suggestions, recommendations and input provided by the Audit Committee in relation to the improvement of the audit supporting soft structure, implementation and improvement of effectiveness of audit and system.

The results of the assessment are one source of consideration of the Board of Commissioners to reappoint and / or dismiss members of the Audit Committee for the next period.

PENDIDIKAN DAN/ATAU PELATIHAN | EDUCATION AND/OR TRAINING

No	Tanggal Date	Tema Theme	Tempat Location	Penyelenggara Organizer
		Arief Rudianto		
	Telah tercantum pada Pelatihan Dewan Komisaris pada hal 61. Has been stated in the Board of Commissioners Training on page 61.			
		HM Roy Sembel		
1	23 Januari 2019 January 23th, 2019	Management & Leadership Programme	Jakarta	In-House HIT
2	27 Maret 2019 March 27th, 2019	Obligasi | Bonds	Jakarta	In-House HIT
3	11 September 2019 September 11th, 2019	LNG Forum Series: 9th Annual LNG Transport, Handling & Storage Forum	Bali	All Event
4	14 September 2019 September 14th, 2019	Distribution of Mini LNG & Role of RINA	Jakarta	Mare Forum
5	13 November 2019 November 13th, 2019	The Role of New, Renewable and Clean Energy in Achieving SDG7: Policy, Investment and Technology	Jakarta	Purnomo YUsgiantoro
6	28 November 2019 November 28th, 2019	Distributing LNG To Power and Industry With Small LNG Ships: Lessons Learned	Jakarta	Petromindo
7	20 Desember 2019 December 20th, 2019	Capacity Building: Working Together in Harmony	Sentul	In-House HIT
		JT Duma		
1	24 Januari 2019 January 24th, 2019	Management & Leadership Programme	Jakarta	In-House HIT
2	27 Maret 2019 March 27th, 2019	Obligasi | Bonds	Jakarta	In-House HIT
3	6 September 2019 September 6th, 2019	Job Design in Making Job Description	Jakarta	In-House HIT
4	20 Desember 2019 December 20th, 2019	Capacity Building : Working Together in Harmony	Sentul	In-House HIT