

## ORGAN PENDUKUNG DEWAN KOMISARIS

Dalam melaksanakan tugas dan tanggung jawabnya, Dewan Komisaris Perseroan dibantu oleh komite-komite pendukung, yakni:

1. Komite Audit,
2. Komite Nominasi dan Remunerasi,
3. Komite Tata Kelola Perusahaan yang Baik dan CSR

Komite Audit, Komite Nominasi dan Remunerasi yang berada di bawah Dewan Komisaris diketuai oleh Komisaris Independen tidak memiliki hubungan keuangan. Sedangkan Komite Tata Kelola Perusahaan yang Baik dan CSR diketuai oleh Komisaris Utama Perseroan.

### Komite Audit

Pembentukan Komite Audit di Perseroan mengacu pada POJK No. 55/POJK.04/2015 tentang Pembentukan dan Pedoman Pelaksanaan Kerja Komite Audit. Komite Audit Perseroan membantu Dewan Komisaris dalam memantau dan memastikan efektivitas sistem pengendalian internal dan pelaksanaan tugas auditor internal, serta auditor eksternal. Dalam melaksanakan tugas dan tanggung jawabnya, Komite Audit melakukan pemantauan dan mengevaluasi perencanaan dan pelaksanaan audit dalam rangka menilai kecukupan pengendalian internal, meliputi proses pelaporan keuangan, serta manajemen risiko dan penerapan sistem tata kelola perusahaan yang baik.

### Dasar Hukum

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

Saat ini, Pembentukan Komite Audit Perseroan ditetapkan melalui Surat Keputusan Dewan Komisaris No. 008/SK/DEKOM-HIT/I/2023 tanggal 31 Januari 2023 tentang Pembentukan Komite Audit. Adapun dasar hukum yang menjadi acuan pembentukan dan pelaksanaan tugas dan tanggung jawab Komite Audit, antara lain:

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

## SUPPORTING ORGANS OF THE BOARD OF COMMISSIONERS

In carrying out its duties and responsibilities, the Company's Board of Commissioners is assisted by supporting committees, namely:

1. Audit Committee,
2. Nomination and Remuneration Committee,
3. GCG and CSR Committee

Audit Committee, Nomination and Remuneration Committee which are under the Board of Commissioners chaired by an Independent Commissioner have no financial relationship. Meanwhile, the GCG and CSR Committee is chaired by the Company's President Commissioner.

### Audit Committee

Audit Committee Establishment in the Company refers to POJK No. 55/POJK.04/2015 on the Establishment and Guideline for the Work Implementation of Audit Committee. The Company's Audit Committee assists the Board of Commissioners in monitoring and ensuring effectiveness of the internal control system and implementation of duties of internal auditors, as well as external auditors. In carrying out its duties and responsibilities, the Audit Committee monitors and evaluates the planning and implementation of audits in order to assess the adequacy of internal controls, including the financial reporting process, as well as risk management and the implementation of a GCG system.

### Legal Basis

Audit Committee was formed by and is responsible to the Board of Commissioners in assisting the implementation of the Board of Commissioners' supervisory duties and functions.

Currently, establishment of the Company's Audit Committee is stipulated through Decree of the Board of Commissioners No. 008/SK/DEKOM-HIT/I/2023 dated January 31, 2023 on the Establishment of an Audit Committee. The legal basis which is used as a reference for the establishment and implementation of duties and responsibilities of the Audit Committee, among others:

1. POJK No. 55/POJK.04/2015 dated December 23, 2015 on the Establishment and Guideline for the Work Implementation of Audit Committee.
2. POJK No. 33/POJK.04/2014 dated December 8, 2014 on the Board of Directors and Board of Commissioners of Issuer or Public Company.
3. POJK No. 13/POJK.03/2017 dated March 27, 2017 on the Use of Public Accountant Service and Public Accounting Firm in Financial Service Activities.

4. SEOJK No. 36/SEOJK.03/ 2017 tentang Tata Cara Penggunaan Jasa Akuntan Publik dan Kantor Akuntan Publik dalam Kegiatan Jasa Keuangan.
5. Pedoman Tata Kelola Perusahaan PT Humpuss Intermoda Transportasi Tbk. dan Anak/Unit Usaha No. 02/CorpSec/PEDOMAN/III/2020 tanggal 2 Maret 2020.

### Piagam Komite Audit

Komite Audit memiliki Piagam yang disetujui oleh Dewan Komisaris dan digunakan sebagai pedoman arah dan perilaku Komite Audit dalam melaksanakan tugas dan tanggung jawabnya secara profesional dan independen. Pada tanggal 23 November 2020, Perseroan telah memperbaharui Piagam Komite Audit. Adapun isi dari Piagam Komite Audit mengatur hal-hal, antara lain:

1. Dasar Hukum.
2. Definisi.
3. Komposisi, Struktur dan Masa Jabatan.
4. Persyaratan Keanggotaan.
5. Tugas dan Tanggung Jawab.
6. Wewenang.
7. Tata Cara, Prosedur dan Penyelenggaraan Rapat.
8. Pelaporan.
9. Penanganan Pengaduan atau Pelaporan Sehubungan Dugaan Pelanggaran terkait Pelaporan Keuangan.
10. Standar Etika.

### Masa Jabatan Komite Audit

Sesuai ketentuan yang berlaku, masa jabatan anggota Komite tidak boleh lebih lama dari masa jabatan Dewan Komisaris sebagaimana diatur dalam Anggaran Dasar Perseroan, dan hanya dapat dipilih kembali hanya untuk 1 (satu) periode berikutnya.

Apabila seorang Komisaris Independen yang menjadi Ketua Komite Audit berhenti sebelum masa tugasnya sebagai Komisaris Perseroan, maka Ketua Komite Audit digantikan oleh Komisaris Independen lainnya.

### Jumlah, Susunan, dan Komposisi Komite Audit

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

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

4. SEOJK No. 36/SEOJK.03/2017 on Procedure for Using the Service of Public Accountant and Public Accounting Firm in Financial Service Activities.
5. Guideline for Corporate Governance of PT Humpuss Intermoda Transportasi Tbk. and Subsidiary/Business Unit No. 02/CorpSec/PEDOMAN/III/2020 dated March 2, 2020.

### Audit Committee Charter

Audit Committee has a Charter approved by the Board of Commissioners and is used as a guideline for direction and behavior of the Audit Committee in carrying out their duties and responsibilities professionally and independently. On November 23, 2020, the Company has renewed the Audit Committee Charter. Content of Audit Committee Charter regulate matters, among others:

1. Legal Basis.
2. Definition.
3. Composition, Structure and Term of Office.
4. Membership Requirements.
5. Duties and Responsibilities.
6. Authority.
7. Procedures and implementation of meetings.
8. Reporting.
9. Handling of Complaints or Reporting Regarding Alleged Violations related to Financial Reporting.
10. Ethical Standards.

### Term of Office of the Audit Committee

In accordance with applicable regulations, the term of office of Committee members may not be longer than the term of office of the Board of Commissioners as stipulated in the Company's Articles of Association, and can only be re-elected for the next 1 (one) period.

If an Independent Commissioner who is the Head of the Audit Committee resign before his/her term as a Commissioner of the Company, then the Head of the Audit Committee is replaced by another Independent Commissioner.

### Number, Structure and Composition of the Audit Committee

Number, structure, and composition of the members of the Company's Audit Committee have been regulated in Audit Committee Charter, namely:

1. Number of Audit Committee consists of at least 3 (three) people from Independent Commissioner and parties from outside the Company.
2. Audit Committee is chaired by an Independent Commissioner who also serves as a member.

Pada tahun 2022, komposisi dan susunan Komite Audit Perseroan mengalami perubahan sejalan dengan pengangkatan Tonny Aulia Achmad, SE, Ak. dari sebelumnya Komisaris Independen menjadi Direktur Utama Perseroan. Adapun komposisi dan susunan Komite Audit HITS saat ini, adalah sebagai berikut:

In 2022, the composition and structure of the Company's Audit Committee has changed in line with the appointment of Tonny Aulia Achmad, SE, Ak. from previously an Independent Commissioner to become the Company's President Director. The current composition and structure of HITS Audit Committee are as follows:

#### Susunan Komite Audit Per tanggal 29 April 2023

Composition of the Audit Committee As of April 29, 2023

Nama Name	Jabatan Position	Dasar Pengangkatan Basis of Appointment	Masa Jabatan Term of Office	Periode Jabatan Period
Dr. Achmad Sanusi, MSPA, CFrA.	Ketua/Komisaris Independen Head/Independent Commissioner	Surat Keputusan Dewan Komisaris No. 008/SK/DEKOM-HIT/I/2023 tanggal 31 Januari 2023 Decree of the Board of Commissioners No. 008/SK/DEKOM-HIT/I/2023 dated January 31, 2023	Mengikuti masa tugas sebagai Dewan Komisaris In accordance with his tenure as the Board of Commissioners	Ke-1 1 <sup>st</sup>
JT Duma	Anggota/Pihak Independen Member/ Independent Party	Surat Keputusan Dewan Komisaris No. 008/SK/DEKOM-HIT/I/2023 tanggal 31 Januari 2023 Decree of the Board of Commissioners No. 008/SK/DEKOM-HIT/I/2023 dated January 31, 2023	31 Januari 2023 s.d sekarang (mengikuti masa tugas Dewan Komisaris) January 31, 2023 until now (in accordance with his tenure as the Board of Commissioners)	Ke-1 1 <sup>st</sup>
Mirawati Sudjono	Anggota/Pihak Independen Member/ Independent Party	Surat Keputusan Dewan Komisaris No. 005/SK/Dekom-HIT/III/2022 tanggal 21 Maret 2022 Decree of the Board of Commissioners No. 005/SK/Dekom-HIT/III/2022 dated March 21, 2022	21 Maret 2022 s.d sekarang (mengikuti masa tugas Dewan Komisaris) March 21, 2022 until now (in accordance with her tenure as the Board of Commissioners)	Ke-1 1 <sup>st</sup>

#### Profil Komite Audit

#### Audit Committee Profile

**Dr. Achmad Sanusi, MSPA, CFrA.**  
**Ketua Komite Audit/Komisaris Independen | Head of Audit Committee/Independent Commissioner**

Profil Ketua Komite Audit/Komisaris Independen, Dr. Achmad Sanusi, MSPA, CFrA., dapat dilihat pada bagian profil Dewan Komisaris dari Laporan Tahunan ini.

Profile of the Head of the Audit Committee/Independent Commissioner, Dr. Achmad Sanusi, MSPA, CFrA., can be seen in the profile section of the Board of Commissioners of this Annual Report



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

**Periode Jabatan:** Jabatan: 31 Januari 2023 s.d sekarang  
 (mengikuti masa tugas Dewan Komisaris), Periode ke-1  
 Term of Office: January 31, 2023 until now  
 (in accordance with the tenure as the Board of Commissioners), 1<sup>st</sup> period

**Data Pribadi | Personal Data**  
 Warga Negara Indonesia | Indonesian Citizen  
 Usia 77 tahun | 77 years old  
 Kelahiran Tana Toraja, 22 Desember 1946 | Born in Tana Toraja, December 22, 1946

**Domisili | Domicile**  
 Kotamadya, DKI Jakarta, Indonesia

**Pendidikan | Education**

- Sarjana Ekonomi di Universitas Kristen Indonesia (1974)
- Program Magister, MM di LPMI Jakarta (2004)
- Bachelor of Economics from Christian University of Indonesia (1974)
- Masters Program, MM at LPMI Jakarta (2004)

**Riwayat Profesi | Professional History**

- PT Pertamina (1975-2001)
- Komisaris PT Podium (2001-2004)
- Komisaris Pertambangan Batu Bara (2004-2009)
- Anggota Komite Nominasi dan Remunerasi HITS (2009-2012)
- Anggota Komite Audit HITS (2012-2020)
- Anggota Komite Nominasi dan Remunerasi HIT (2020-2023)
- PT Pertamina (1975-2001)
- Commissioner at PT Podium (2001-2004)
- Commissioner at Pertambangan Batu Bara (2004-2009)
- Member of HITS Nomination and Remuneration Committee (2009-2012)
- Member of HITS Audit Committee (2012-2020)
- Member of HITS Nomination and Remuneration Committee (2020-2023)

**Rangkap Jabatan | Concurrent Position**

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perseroan.  
 Has no concurrent positions, both within and outside the Company.



**Mirawati Sudjono**  
**Anggota Komite Audit/Pihak Independen**  
 Member of Audit Committee/Independent Party

Periode Jabatan: 21 Maret 2022 s.d sekarang (mengikuti masa tugas Dewan Komisaris), Periode ke-1  
 Term of Office: March 21, 2022 until now  
 (in accordance with the tenure as the Board of Commissioners), 1<sup>st</sup> period

**Data Pribadi | Personal Data**  
 Warga Negara Indonesia | Indonesian Citizen  
 Usia 67 tahun | 67 years old  
 Kelahiran Yogyakarta, 31 Maret 1956 | Born in Yogyakarta, March 31, 1956

**Domisili | Domicile**  
 Kotamadya, DKI Jakarta, Indonesia

**Pendidikan | Education**

- Akuntan di Sekolah Tinggi Akuntansi Negara (1986)
- Master of Science, di bidang Accounting dari University of Wisconsin, Amerika Serikat (1990)
- Accountant at Indonesian State College of Accountancy (1986)
- Master of Science, in Accounting from University of Wisconsin, USA (1990)

**Riwayat Profesi | Professional History**

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

**Rangkap Jabatan | Concurrent Position**

Tidak memiliki rangkap jabatan, baik di dalam maupun di luar Perseroan.  
 Has no concurrent positions, both within and outside the Company.

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

### Independensi dan Persyaratan Komite Audit

Seluruh anggota Komite memiliki komitmen dan integritas yang tinggi dengan kemampuan dan keahlian yang diperlukan di bidangnya untuk mendukung terselenggaranya tata kelola yang baik.

Dalam melaksanakan tugas dan tanggung jawabnya, seluruh anggota Komite Audit telah memenuhi seluruh kriteria independensi dan mampu menjalankan tugas dan tanggung jawabnya secara independen, menjunjung tinggi kepentingan Perseroan, dan tidak dapat dipengaruhi oleh pihak manapun.

### Independence and Requirements of the Audit Committee

All members of the Committee have high commitment and integrity with ability and expertise needed in their fields to support the implementation of good governance.

In carrying their duties and responsibilities, all members of the Audit Committee have met all independence criteria and are able to conduct their duties and responsibilities independently, uphold the interests of the Company, and cannot be influenced by any party.

#### Pernyataan tentang Independensi Komite Audit

Statement on the Independence of the Audit Committee

Aspek Independensi   Independence Aspect	Dr. Achmad Sanusi, MSPA, CFA.	JT Duma	Mirawati Sudjono
Merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa assurance/audit non-assurance/ audit, jasa penilai dan/atau jasa konsultasi lain kepada HITS dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukan. Is a person in Public Accounting Firm, Legal Consulting Firm, Public Assessment Service Office or other parties who are currently or have provided assurance/audit non-assurance/audit service, assessment service and/or other consulting service to HITS and its subsidiaries within 6 months last before the appointment.	X	X	X
Merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HITS dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukannya, kecuali Komisaris Independen. Is a person who works or has the authority and responsibility to plan, lead, control or supervise the activities of HITS and its subsidiaries within the last 6 months prior to his/her appointment, except for Independent Commissioner.	✓ (merupakan Komisaris Independen/is an Independent Commissioner)	X	X
Mempunyai saham HITS baik langsung maupun tidak langsung. Dalam hal anggota Komite memperoleh saham HITS baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 bulan setelah diperolehnya saham tersebut. Own HITS shares either directly or indirectly. In the event that Committee member obtains HITS shares either directly or indirectly as result of a legal event, the shares must be transferred to another party within a maximum period of 6 months after the shares are acquired.	X	X	X
Mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama. Has affiliated relationship with member of the Board of Commissioners, member of the Board of Directors, or Main Shareholder.	X	X	X
Mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HITS dan anak perusahaannya. Has direct or indirect business relationship related to the business activities of HITS and its subsidiaries.	X	X	X

v = Ya / x = Tidak

v = Yes / x = No

Selain wajib memenuhi kriteria independensi, anggota Komite Audit Perseroan juga mesti memenuhi persyaratan yang ditetapkan dalam Piagam Komite Audit, antara lain:

1. Memiliki integritas yang tinggi, kemampuan, pengetahuan dan pengalaman yang memadai sesuai dengan bidang pekerjaannya dan latar belakang pendidikannya, serta mampu berkomunikasi dengan baik.
2. Memahami laporan keuangan, bisnis perusahaan khususnya yang terkait dengan bisnis perusahaan, proses audit, manajemen risiko dan peraturan perundang-undangan di bidang pasar modal, peraturan industri pelayaran dan distribusi energi serta peraturan perundang-undangan lainnya.
3. Wajib mematuhi Kode Etik yang ditetapkan oleh HITS.
4. Bersedia meningkatkan kompetensi secara terus menerus melalui pendidikan dan pelatihan.
5. Wajib memiliki paling sedikit 1 anggota yang berlatar belakang pendidikan dan keahlian di bidang akuntansi dan/atau keuangan, dan paling kurang satu anggota dengan keahlian di bidang industri pelayaran dan distribusi energi. Anggota Komite Audit yang berasal dari pihak independen dinilai memiliki keahlian di bidang keuangan atau bidang akuntansi dalam hal memenuhi kriteria:
  - a. Memiliki pengetahuan di bidang keuangan dan/atau bidang akuntansi.
  - b. Memiliki pengalaman kerja paling sedikit 5 tahun di bidang keuangan dan/atau bidang akuntansi.
6. Anggota Komite Audit wajib independen dan bukan merupakan bagian dari manajemen HITS dan anak usaha/unit usaha, kecuali Komisaris Independen.
7. Bukan merupakan orang dalam Kantor Akuntan Publik, Kantor Konsultan Hukum, Kantor Jasa Penilai Publik atau pihak lain yang sedang atau telah memberikan jasa *assurance/audit non-assurance/audit*, jasa penilai dan/atau jasa konsultasi lain kepada HITS dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukan.
8. Bukan merupakan orang yang bekerja atau mempunyai wewenang dan tanggung jawab untuk merencanakan, memimpin, mengendalikan atau mengawasi kegiatan HITS dan anak perusahaan dalam waktu 6 bulan terakhir sebelum penunjukannya, kecuali Komisaris Independen.
9. Tidak mempunyai saham HITS baik langsung maupun tidak langsung.
10. Dalam hal anggota Komite memperoleh saham HITS baik langsung maupun tidak langsung akibat suatu peristiwa hukum, maka saham tersebut wajib dialihkan kepada pihak lain dalam jangka waktu paling lama 6 bulan setelah diperolehnya saham tersebut.

Apart from having to meet the independence criteria, members of the Company's Audit Committee shall also meet the requirements set out in the Audit Committee Charter, including:

1. Have high integrity, sufficient ability, knowledge and experience in accordance with the field of work and educational background, and able to communicate well.
2. Understand financial reports, company business, especially those related to corporate business, audit processes, risk management as well as laws and regulations in the capital market, shipping industry regulations and energy distribution and other laws and regulations.
3. Must comply with the Code of Ethics set by HITS.
4. Willing to improve competency continuously through education and training.
5. Must have at least 1 member with educational background and expertise in accounting and/or finance, and at least 1 member with expertise in the shipping industry and energy distribution. Audit Committee members who come from independent parties are considered to have expertise in finance or accounting in terms of meeting the following criteria:
  - a. Having knowledge in finance and/or accounting.
  - b. Have work experience of at least 5 years in finance and/or accounting.
6. Audit Committee members must be independent and not part of the management of HITS and its subsidiaries/business units, except for Independent Commissioner.
7. Not a member of Public Accountant Office, Legal Consulting Firm, Public Assessment Service Office or other parties who are providing or have provided assurance/audit non-assurance/audit service, assessment service and/or other consulting services to HITS and its subsidiaries in the last 6 months prior to the appointment.
8. Not a person who works or has the authority and responsibility to plan, lead, control or supervise the activities of HITS and its subsidiaries within the last 6 months prior to their appointment, except for Independent Commissioner.
9. Does not own HITS shares either directly or indirectly.
10. In the event that a Committee member obtains HITS shares either directly or indirectly as a result of a legal event, the shares must be transferred to another party within a maximum period of 6 months after the shares are acquired.

11. Tidak mempunyai hubungan Afiliasi dengan anggota Dewan Komisaris, anggota Direksi, atau Pemegang Saham Utama.
12. Tidak mempunyai hubungan usaha baik langsung maupun tidak langsung yang berkaitan dengan kegiatan usaha HITS dan anak perusahaannya.
13. Anggota Direksi dilarang untuk menjadi anggota Komite.
14. Honorarium anggota Komite Audit ditetapkan oleh Dewan Komisaris.

### Tugas dan Tanggung Jawab Komite Audit

Komite Audit memiliki tugas dan tanggung jawab, antara lain:

1. Melakukan penelaahan informasi keuangan yang akan dikeluarkan oleh Perseroan kepada publik dan/atau pihak otoritas antara lain laporan keuangan, proyeksi, dan laporan lainnya terkait dengan informasi keuangan HITS.
2. Melakukan penelaahan terhadap peraturan perundang-undangan yang berhubungan dengan kegiatan HITS.
3. Memberikan pendapat independen dalam hal terjadinya perbedaan pendapat antara manajemen dan akuntan atas jasa yang diberikannya.
4. Membantu Dewan Komisaris dalam melakukan pengawasan aktif terhadap aktivitas auditor eksternal dengan:
  - a. Memberikan rekomendasi kepada Dewan Komisaris mengenai penunjukan dan/atau penggantian Akuntan Publik yang didasarkan pada, dan tidak terbatas pada independensi, ruang lingkup penugasan, fee, keahlian, dan metode yang digunakan.
  - b. Mendiskusikan rencana audit yang meliputi sifat dan ruang lingkup audit.
  - c. Menelaah kecukupan pemeriksaan oleh kantor akuntan publik dengan mempertimbangkan semua risiko penting.
  - d. Memantau dan mengevaluasi pelaksanaan pemberian jasa audit atas informasi keuangan historis tahunan oleh akuntan publik dan/atau Kantor Akuntan Publik termasuk kesesuaiannya dengan standard akuntansi keuangan yang berlaku, kecukupan waktu pekerjaan lapangan, kecukupan uji, dan rekomendasi perbaikan yang diberikan.
  - e. Hasil evaluasi Komite Audit terhadap pelaksanaan tugas akuntan publik disampaikan paling lambat 30 hari sebelum dilaksanakannya Rapat Umum Pemegang Saham Tahunan HITS.
5. Komite Audit berhak untuk meminta laporan Internal Audit secara resmi paling sedikit satu kali setiap bulan. Berdasarkan laporan sebagaimana dimaksud, Komite Audit menelaah dan melaporkan kepada Dewan Komisaris.

11. Has no affiliation with members of the Board of Commissioners, members of the Board of Directors, or Main Shareholder.
12. Does not have a direct or indirect business relationship related to the business activities of HITS and its subsidiaries.
13. Members of the Board of Directors are prohibited from becoming members of the Committee.
14. Honorarium of members of the Audit Committee is determined by the Board of Commissioners.

### Duties and Responsibilities of the Audit Committee

Audit Committee has duties and responsibilities, including:

1. Review the financial information that will be released by the Company to the public and/or authorities, including financial reports, projection and other reports related to HITS financial information.
2. Conduct a review of the laws and regulations related to HITS activities.
3. Provide an independent opinion in the event of a difference of opinion between the management and the accountant for the services provided.
4. Assist the Board of Commissioners in carrying out active supervision of external auditor activities by:
  - a. Providing recommendations to the Board of Commissioners regarding the appointment and/or replacement of Public Accountant based on, but not limited to, the scope of assignment, fees, expertise, and methods used.
  - b. Discussing audit plan which includes the nature and scope of the audit.
  - c. Reviewing the adequacy of audits by public accounting firm by considering all important risks.
  - d. Monitoring and evaluating the implementation of the provision of audit service on annual historical financial information by public accountant and/or Public Accounting Firm including compliance with applicable financial accounting standards, adequacy of fieldwork time, adequacy of tests, and recommendation for improvements provided.
  - e. Results of the Audit Committee's evaluation of the implementation of the duties of public accountant shall be submitted no later than 30 days before Annual General Meeting of Shareholders of HITS.
5. Audit Committee has the right to request an official Internal Audit report at least once a month. Based on the report referred to, the Audit Committee reviews and reports it to the Board of Commissioners.



6. Menelaah dan melaporkan kepada Dewan Komisaris atas pengaduan pelanggaran terhadap ketentuan atau peraturan yang berlaku di HITS.
7. Menjaga kerahasiaan dokumen, data dan informasi Perseroan.
8. Penilaian kinerja Komite Audit dilakukan oleh Dewan Komisaris.
9. Ketua Komite Audit juga bertugas dan bertanggung jawab untuk melakukan koordinasi atas seluruh kegiatan Komite untuk memenuhi tujuan Komite sesuai dengan pembentukannya, diantaranya bertanggung jawab untuk hal-hal sebagai berikut:
  - a. Menentukan rencana kerja tahunan.
  - b. Menentukan jadwal rapat tahunan.
  - c. Membuat laporan berkala mengenai kegiatan Komite serta hal-hal yang dirasakan perlu untuk menjadi perhatian Dewan Komisaris.
  - d. Membuat *Self-Assessment* mengenai efektifitas dari kegiatan Komite.
  - e. Menunjuk anggota Komite Audit non-Dewan Komisaris atau menunjuk pihak ketiga lainnya sebagai sekretaris Komite untuk mencatat Rapat Komite dan membuat Risalah Rapat Komite.
6. Review and report to the Board of Commissioners on complaints of violation of the provision or regulation that apply to HITS.
7. Maintain the confidentiality of the Company's documents, data and information.
8. Assessment of the performance of the Audit Committee is carried out by the Board of Commissioners.
9. Head of the Audit Committee is also in charge and responsible for coordinating all of the Committee's activities to fulfill the Committee's objectives in accordance with its establishment, among others being responsible for the following matters:
  - a. Determine the annual work plan.
  - b. Determine the annual meeting schedule.
  - c. Make periodic reports on the activities of the Committee and matters deemed necessary to be brought to the attention of the Board of Commissioners.
  - d. Make a Self-Assessment regarding the effectiveness of the Committee's activities.
  - e. Appoint non-Board of Commissioners Audit Committee members or appoint other third parties as Committee secretaries to record Committee Meetings and prepare Minutes of Committee Meetings.

### Kebijakan dan Frekuensi Rapat Komite Audit

Rapat Komite Audit telah diatur dalam Piagam Komite Audit, yakni Komite Audit wajib menyelenggarakan rapat sekurang-kurangnya 4 kali dalam 1 tahun dan dihadiri oleh sekurang-kurangnya 51% dari anggota, termasuk Komisaris Independen dan pihak eksternal yang independen. Rapat dapat diselenggarakan baik dengan kehadiran secara fisik maupun non-fisik. Rapat yang tidak dihadiri secara fisik dilakukan melalui media telekonferensi, video konferensi, atau sarana media elektronik lainnya yang memungkinkan semua peserta Rapat Komite saling melihat dan mendengar secara langsung, serta berpartisipasi dalam rapat.

Sepanjang tahun 2022, Komite Audit telah mengadakan rapat sebanyak 9 (sembilan) kali rapat. Frekuensi dan tingkat kehadiran anggota Komite Audit dalam Rapat Komite Audit adalah sebagai berikut:

### Policy and Frequency of Audit Committee Meetings

Audit Committee meetings are regulated in the Audit Committee Charter, namely the Audit Committee is required to hold meetings at least 4 times in 1 year and be attended by at least 51% of the members, including Independent Commissioners and independent external parties. Meetings can be held either by physical or non-physical presence. Meetings that are not attended physically are conducted via teleconference, video conference, or other electronic media facilities that allow all Committee Meeting participants to see and hear each other directly, as well as participate in the meeting.

Throughout 2022, the Audit Committee has held a total of 9 (nine) meetings. The frequency and level of attendance of members of the Audit Committee in Audit Committee meetings are as follows:

### Rekapitulasi Kehadiran Komite Audit pada Rapat-Rapat Komite Tahun 2022

Recapitulation of Audit Committee Attendance at Committee Meetings in 2022

Nama Name	Rapat Komite Committee Meetings			Rapat Kinerja dan Rapat Strategis Performance Meetings and Strategic Meetings		
	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Total Attendance	% Kehadiran % Attendance	Jumlah Wajib Rapat Number of Mandatory Meetings	Jumlah Kehadiran Total Attendance	% Kehadiran % Attendance
Dr. Achmad Sanusi, MSPA, CFA. (Ketua-menggantikan/Head/ substitute)**	-	-	-	-	-	-
Tonny Aulia Achmad, SE, Ak. (Ketua-digantikan/Head-replaced)*	9	9	100	24/36	24/33	100/92
JT Duma (Anggota-menggantikan/ Member/sustitute)	-	-	-	-	-	-
HM Roy Sembel (Anggota-digantikan/ Member-replaced)	9	9	100	24/11	24/11	100/100
Mirawati Sudjono (Anggota/Member)	7	7	100	19/17	16/7	84/100
Rata-rata   Average						<b>94,67/97,35</b>

Keterangan:

\*) Tonny Aulia Achmad, SE, Ak. tidak lagi menjabat Ketua Komite Audit sejalan dengan pemberhentiannya sebagai Komisaris Independen pada tanggal 21 Desember 2022.

\*\*) Dr. Achmad Sanusi, MSPA, CFA. diangkat sebagai Ketua Komite Audit pada tanggal 23 Desember 2022.

Information:

\*) Tonny Aulia Achmad, SE, Ak. is no longer served as the Head of the Audit Committee in line with his dismissal as Independent Commissioner on December 21, 2022.

\*\*) Dr. Achmad Sanusi, MSPA, CFA. was appointed as Head of the Audit Committee on December 23, 2022.

### Agenda Rapat Komite Audit Tahun 2022

Meeting Agenda of the Audit Committee in 2022

Tanggal dan Tempat Rapat Meeting Date and Place	Agenda Rapat Komite Agenda for Committee Meeting	Peserta Rapat Meeting Participant	Alasan Ketidakhadiran Komite Audit (Jika Tidak Hadir) Reasons for Absence of the Audit Committee (If Not Present)
11 Maret 2022 di Jakarta March 11, 2022 at Jakarta	Rapat Koordinasi dengan Internal Audit Coordination Meeting with Internal Audit	<ul style="list-style-type: none"> <li>Komite Audit HITS</li> <li>Internal Audit HITS</li> <li>Audit Committee</li> <li>Internal Audit HITS</li> </ul>	-
17 Maret 2022 di Jakarta March 17, 2022 at Jakarta	Audit Anak Usaha Subsidiary Audit	<ul style="list-style-type: none"> <li>Komite Audit HITS</li> <li>Internal Audit HITS</li> <li>Audit Committee</li> <li>Internal Audit HITS</li> </ul>	-
7 April 2022 di Jakarta April 7, 2022 at Jakarta	Rapat Bersama dengan Dewan Komisaris Joint Meeting with Board of Commissioners	<ul style="list-style-type: none"> <li>Dewan Komisaris HITS</li> <li>Komite HITS</li> <li>The Board of Commissioners of HITS</li> <li>Committee of HITS</li> </ul>	-
14 April 2022 di Jakarta April 14, 2022 at Jakarta	Rapat Bersama dengan Dewan Komisaris Joint Meeting with Board of Commissioners	<ul style="list-style-type: none"> <li>Dewan Komisaris HITS</li> <li>Komite HITS</li> <li>The Board of Commissioners of HITS</li> <li>Committee of HITS</li> </ul>	-
21 April 2022 di Jakarta April 21, 2022 at Jakarta	Rapat Bersama dengan Dewan Komisaris Joint Meeting with Board of Commissioners	<ul style="list-style-type: none"> <li>Dewan Komisaris HITS</li> <li>Komite HITS</li> <li>The Board of Commissioners of HITS</li> <li>Committee of HITS</li> </ul>	-

Tanggal dan Tempat Rapat Meeting Date and Place	Agenda Rapat Komite Agenda for Committee Meeting	Peserta Rapat Meeting Participant	Alasan Ketidakhadiran Komite Audit (Jika Tidak Hadir) Reasons for Absence of the Audit Committee (If Not Present)
13 Mei 2022 di Jakarta May 13, 2022 at Jakarta	Rapat Bersama dengan Dewan Komisaris Joint Meeting with Board of Commissioners	<ul style="list-style-type: none"> <li>Dewan Komisaris HITS</li> <li>Komite HITS</li> <li>The Board of Commissioners of HITS</li> <li>Committee of HITS</li> </ul>	-
11 Agustus 2022 di Jakarta August 11, 2022 at Jakarta	Pemaparan KAP EY EY KAP Exposure	<ul style="list-style-type: none"> <li>Komite Audit HITS</li> <li>Audit Committee of HITS</li> </ul>	-
17 Oktober 2022 di Jakarta October 17, 2022 at Jakarta	Audit Audit	<ul style="list-style-type: none"> <li>Komite Audit HITS</li> <li>Audit Committee of HITS</li> </ul>	-
19 Oktober 2022 di Jakarta October 19, 2022 at Jakarta	Rapat Bersama dengan Dewan Komisaris Joint Meeting with Board of Commissioners	<ul style="list-style-type: none"> <li>Dewan Komisaris HITS</li> <li>Komite HITS</li> <li>The Board of Commissioners of HITS</li> <li>Committee of HITS</li> </ul>	-

### Pelatihan dan Peningkatan Kompetensi Komite Audit Tahun 2022

Perseroan senantiasa menyelenggarakan program pendidikan ataupun pelatihan untuk anggota Komite Audit dalam rangka meningkatkan kompetensi dan penambahan wawasan guna mendukung pelaksanaan tugas dan tanggung jawab setiap anggota Komite Audit. Adapun pendidikan, pelatihan, kursus, ataupun seminar yang diikuti anggota Komite Audit sepanjang tahun 2022 adalah sebagai berikut.

### Audit Committee Training and Competency Improvement in 2022

The Company always organize education or training programs for members of the Audit Committee in order to improve competence and add insight to support the implementation of duties and responsibilities of each member of the Audit Committee. Education, training, courses or seminars attended by members of the Audit Committee throughout 2022 are as follows.

Tanggal Date	Tema Pelatihan/Konferensi/ Workshop/ Seminar Themes of Training/Conference/Workshop/ Seminar	Penyelenggara Organizer	Tempat Venue	Peran Status
Dr. Achmad Sanusi, MSPA, CFrA. (Ketua-menggantikan/Head-substitute)				
Pendidikan ataupun pelatihan yang diikuti oleh Dr. Achmad Sanusi, MSPA,CFrA. di sepanjang tahun 2022 dapat dilihat pada bagian pelatihan untuk anggota Dewan Komisaris. Education or training attended by Dr. Achmad Sanusi, MSPA,CFrA. throughout 2022 can be seen in the training section for members of the Board of Commissioners.				
Tonny Aulia Achmad, SE, Ak. (Ketua-digantikan/Head-replaced)				
Pendidikan ataupun pelatihan yang diikuti oleh Tonny Aulia Achmad, SE, Ak. di sepanjang tahun 2022 dapat dilihat pada bagian pelatihan untuk anggota Direksi. Education or training attended by Tonny Aulia Achmad, SE,Ak. throughout 2022 can be seen in the training section for members of the Board of Directors.				
JT Duma (Anggota/Member)				
26-27 Januari 2022 January 26-27, 2022	#IHT02 : Directorships Program	IICD/In-House HITS	Jakarta	Peserta Participant
8 September 2022 September 8, 2022	#IHT05: Performance Budgeting & Business Ecosystem	In-House HITS	Jakarta	Peserta Participant
Mirawati Sudjono (Anggota/Member)				
13 Januari 2022 January 13, 2022	Kesiaagaan Industri Jasa Keuangan dalam Mendukung Literasi Digital Konsumen Jasa Keuangan	OJK	Jakarta	Peserta Participant
14 Januari 2022 January 14, 2022	Sosialisasi Asessment GCG	PT Kharaba Digdaya	Depok	Pembicara Spoke Person
17 Januari 2022 January 17, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person

Tanggal Date	Tema Pelatihan/Konferensi/ Workshop/ Seminar Themes of Training/Conference/Workshop/ Seminar	Penyelenggara Organizer	Tempat Venue	Peran Status
19 Januari 2022 January 19, 2022	Program Kerja Sekretariat Rencana Aksi Nasional Geopark	Bappenas	Bogor	Narasumber Resource person
20 Januari 2022 January 20, 2022	Program Kerja International Geopark Youth Forum	Bappenas	Bogor	Narasumber Resource person
26-27 Januari 2022 January 26-27, 2022	National Conference 2022 IKAI: Leveraging the Roles of Audit Committee	IKAI	Jakarta	Peserta Participant
7 Februari 2022 February 7, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
8 Februari 2022 February 8, 2022	Certification in Audit Committee Practices (CACP), Batch 24	IKAI	Jakarta	Pembicara Spoke Person
11 Februari 2022 February 11, 2022	Sosialisasi Assesment GCG	PT Berdikasi	Jakarta	Pembicara Spoke Person
19 Februari 2022 February 19, 2022	Integrated Total Bisnis Planning Berbasis Balanced Scorecard dan Peran Auditor Internal	YPIA	Jakarta	Peserta Participant
20 Februari 2022 February 20, 2022	Penguatan Kapabilitas Auditor Internal Pemerintah Pasca Pandemi Covid-19 Melalui Sertifikasi QGIA	YPIA	Jakarta	Peserta Participant
24 Februari 2022 February 24, 2022	The Impact of Climate Change on Financing Aspects and Insurance Premiums Based on Green Economy	OJK	Jakarta	Peserta Participant
21 Maret 2022 March 21, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
30 Maret 2022 March 30, 2022	Public Workshop: Fungsi Oversight Atas Kerja KAP yang Selektif	IKAI & IAPI	Jakarta	Peserta Participant
4 April 2022 April 4, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
12 April 2022 April 12, 2022	Certification in Audit Committee Practices (CACP), Batch 25	IKAI	Jakarta	Pembicara Resource Person
9 Mei 2022 Mei 9, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
24 Mei 2022 Mei 24, 2022	The Truth About Inflation	OJK	Jakarta	Peserta Participant
27 Mei 2022 Mei 27, 2022	KPMG: 2022 Board & Audit Committee Priorities	KPMG	Jakarta	Peserta Participant
6 Juni 2022 Juni 6, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
7 Juni 2022 Juni 7, 2022	ESG & The Role of Internal Auditor	IIA	Jakarta	Peserta Participant
16 Juni 2022 Juni 16, 2022	Anti Bribery Management System: Experience Through Integrating Confirmation	OJK	Jakarta	Peserta Participant
21 Juni 2022 Juni 21, 2022	Certification in Audit Committee Practices (CACP), Batch 26	IKAI	Jakarta	Pembicara Spoke Person
25 Juli 2022 July 25, 2022	Audit Internal – Standar Audit dan Kode Etik Profesi (SAKEP)	YPIA	Jakarta	Pembicara Spoke Person
26 Juli 2022 July 26, 2022	FGD Petunjuk Teknis Penetapan Pemantauan dan Evolusi Geopark Nasional	Kementerian Koordinator Maritim dan Investasi	Jakarta	Narasumber Resource Person
28 Juli 2022 July 28, 2022	Isu-isu Pengembangan Geopark Indonesia	Kementerian Koordinator Maritim dan Investasi	Jakarta	Narasumber Resource Person

Tanggal Date	Tema Pelatihan/Konferensi/ Workshop/ Seminar Themes of Training/Conference/Workshop/ Seminar	Penyelenggara Organizer	Tempat Venue	Peran Status
10-12 Agustus 2022 August 10-12, 2022	3 Geotourism Festival & International Conference	UGGP Rinjani	Mataram	Peserta Participant
23 Agustus 2022 August 23, 2022	Certification in Audit Committee Practices (CACP), Batch 27	IKAI	Jakarta	Pembicara Spoke Person
5 September 2022 September 5, 2022	Fondasi Auditor Internal	YPIA	Jakarta	Pembicara Spoke Person
8 September 2022 September 8, 2022	#IHT05: Performance Budgeting & Business Ecosystem	In-House HITS	Jakarta	Narasumber Resource Person
14-15 September 2022 September 14-15, 2022	UNESCO Global Geopark Youth Forum	Bappenas	Bali	Narasumber Resource Person
7 Oktober 2022 October 7, 2022	Cybersecurity Oversight: Tips & Essential Best Practices	IKAI	Jakarta	Narasumber Resource Person
10 Oktober 2022 October 10, 2022	Sosialisasi Rencana Kegiatan Fasilitasi dan Pedoman Pengumuman Rencana Induk Pengembangan Geopark Socialization of Facilitation Activity Plan and Guideline for Announcement of the Geopark Development Master Plan	Bappenas & ESDM	Jakarta	Narasumber Resource Person
18 Oktober 2022 October 18, 2022	Certification in Audit Committee Practices (CACP), Batch 28	IKAI	Jakarta	Narasumber Resource Person

### Laporan Pelaksanaan Tugas Komite Audit Tahun 2022

Selama tahun 2022, Komite Audit melaksanakan tugas dan tanggung jawab meliputi aktivitas dan rekomendasi yang dihasilkan sebagai berikut:

1. Melakukan penelaahan kembali dan menyusun Piagam Komite Audit.
2. Melakukan rapat kordinasi dengan Internal Audit dan memberikan rekomendasi atas temuan Internal Audit.
3. Memberikan saran dan rekomendasi kepada Dewan Komisaris sehubungan Audit dan Manajemen Risiko.
4. Menghadiri rapat komite, rapat kinerja dan rapat strategis serta memberikan saran.
5. Melakukan rapat kordinasi dengan Kantor Akuntan Publik sehubungan dengan penerbitan Laporan Kerja Audit Perseroan.

### Komite Nominasi dan Remunerasi

Komite Nominasi dan Remunerasi merupakan salah satu komite pendukung Dewan Komisaris yang dibentuk oleh Dewan Komisaris, serta bertanggung jawab kepada Dewan Komisaris. Pembentukan Komite Nominasi dan Remunerasi ditujukan untuk membantu fungsi pengawasan dan pemberian nasihat Dewan Komisaris dalam menentukan kualifikasi dan proses nominasi, serta remunerasi bagi Dewan Komisaris dan Direksi sesuai dengan prinsip-prinsip Tata Kelola Perusahaan yang Baik.

### Report on the Implementation of Duties of the Audit Committee in 2022

During 2022, the Audit Committee carried out its duties and responsibilities including the following activities and recommendations:

1. Reviewed and compiled the Audit Committee Charter.
2. Conducted coordination meetings with Internal Audit and provided recommendations on Internal Audit findings.
3. Provided advice and recommendations to the Board of Commissioners regarding Audit and Risk Management.
4. Attended committee meetings, performance meetings and strategic dmeetings and provided advice.
5. Conducted coordination meetings with Public Accounting Firm in connection with the issuance of the Company's Audited Work Report.

### Nomination And Remuneration Committee

Nomination and Remuneration Committee is one of the supporting committees for the Board of Commissioners formed by the Board of Commissioners, and is responsible to the Board of Commissioners. The establishment of Nomination and Remuneration Committee is intended to assist the supervisory and advisory functions of Board of Commissioners in determining qualifications and nomination process, as well as remuneration for the Board of Commissioners and the Board of Directors in accordance with the principles of Good Corporate Governance.