



AUDIT COMMITTEE

Under the Board of Commissioners, there is an Audit Committee that assists in its supervisory duties and functions, in accordance with OJK Regulation No. 55/POJK.04/2015 dated December 23, 2015, the provisions of US SEC Exchange Act 10A-3, the principles of Good Corporate Governance (GCG), Regulation of Minister of State-Owned Enterprises Number PER-12/MBU/2012, and other regulations. This committee works based on Regulation of the Board of Commissioners No. 11/KEP/DK/2021 regarding Guidelines for Work Implementation (Charter) of the Company's Audit Committee (Persero) PT Telekomunikasi Indonesia Tbk.

AUDIT COMMITTEE'S SCOPE, DUTIES, AND RESPONSIBILITIES

Telkom's Audit Committee has the following scope, duties and responsibilities:

1. Supervision of Financial Information
 - a. Reviewing the process of preparing financial statements whether it has been carried out in accordance with applicable regulations, policies and systems, and procedures;
 - b. Reviewing financial information to be published by the Company such as financial reports, projections, and other financial information;
 - c. Ensuring that financial statements and other related information have been presented based on correct and accurate financial or management accounting data and information in accordance with generally accepted accounting principles.
2. Supervision of Internal Audit
 - a. Evaluating the Annual Audit Work Program (PKAT) and the Internal Audit Annual Non-Audit Work Program (PKNAT);
 - b. Monitor the effectiveness of the Company's Internal Audit;
 - c. Monitor the implementation of follow up to the findings of the internal auditors and/or findings as well as Management Letter (recommendations) of the external auditors by the Board of Directors;
 - d. Monitor status and follow up on significant issues;
 - e. Evaluate regularly and recommend improvements to the Internal Audit Charter.
3. Oversight of Internal Control
 - a. Monitor the adequacy of management's efforts to establish and operate effective internal controls, particularly internal control over financial reporting;
 - b. Immediately conduct discussions if the findings and matters indicate weaknesses and/or obstacles in internal control, inefficiency in the Company's activities, errors in the application of accounting standards, and violations of applicable laws and regulations.
4. Supervision of External Audit
 - a. Assist the Board of Commissioners in the process of appointing a prospective independent auditor who will carry out an integrated audit of the Company and its consolidated Subsidiaries;
 - b. Provide recommendations to the Company's Board of Commissioners regarding the appointment of AP and/or KAP to provide audit services;
 - c. Provide pre-approval for non-audit services to be assigned to independent auditors;
 - d. Conduct oversight of the integrated audit process in the Company and the audit process for Subsidiaries whose financial statements are consolidated into the Company's consolidated financial statements;
 - e. Provide an independent opinion in the event of a difference of opinion between management and the independent auditor;
 - f. Evaluating the implementation of audit services on annual historical financial information by AP and/or KAP.
5. Supervision of Compliance with Regulations and Legislation and Complaints Related to the Accounting and Financial Reporting Process
 - a. Reviewing compliance with laws and regulations related to the Company's business activities including but not limited to laws and regulations in the Capital Market, taxation, and/or regulations related to Good Corporate Governance, as well as regulations other laws and regulations related to financial reporting risks;
 - b. Provide a means to receive, review, and follow up on complaints (Whistleblowers) covering the Company, Subsidiaries and affiliates (Definition of affiliation as regulated in Law No. 8 of 1995 regarding Capital Market, Article 1 number 1);
 - c. Ensure that the Company's management creates a work culture that encourages every employee to comply with the Company's code of ethic.
6. Carry out other duties assigned by the Board of Commissioners.
7. Maintain the confidentiality of the documents, data, and information of the Company and its consolidated Subsidiaries.



In addition, Telkom divides the duties between Audit Committee and KEMPR, in accordance with Resolution of the Board of Commissioners No. 12/KEP/DK/2021 dated November 29, 2021 regarding Guidelines for the Implementation of Work (Charter) of Committee for Planning and Risk Evaluation and Monitoring (KEMPR) of PT Telekomunikasi Indonesia, Tbk. The division of tasks regulates, namely:

1. Audit Committee analyzes and monitors the Company's compliance to the Capital Market Regulation where the Company's stock is listed, especially related to the financial reporting risk.
2. KEMPR analyze and monitor the Company's compliance to laws and regulation related to business of the Company.

AUDIT COMMITTEE'S COMPOSITION

Audit Committee at Telkom must have at least 3 members, chaired by an Independent Commissioner, and 2 other members must be independent parties, in accordance with OJK Regulations and US SEC Regulations.

One of the resolutions of the AGMS on May 28, 2021 stipulates an amendment in the composition of the Board of Commissioners, including the amendment of members of the Independent Commissioner. Consequently, membership of Telkom's Audit Committee also underwent changes, and the latest changes have been stated in Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021 regarding Membership Composition of Audit Committee of the Company (Persero) PT Telekomunikasi Indonesia Tbk which states that the members of Audit Committee are as follows:

Audit Committee's Composition as of December 31, 2021

Position	Name and Double Position Status	Basis of Appointment	Term of Service
Chairman	Bono Daru Adji* Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
Members	Bambang P.S. Brodjonegoro* President Commissioner/ Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
	Wawan Iriawan* Independent Commissioner	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020 No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	September 1, 2020 - Present
	Abdi Negara Nurdin* Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
	Emmanuel Bambang Suyitno Independent Member/ Financial Expert	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020 No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	September 1, 2020 - Present
	Edy Sihotang Independent Member/ Forensic Audit Expert	Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	August 2, 2021 - Present

Remark:

*Profile of Audit Committee members from the Board of Commissioners can be seen on Profile of the Board of Commissioners.

Resolution of the Board of Commissioners dated August 2, 2021 is the legal basis for the dismissal of the previous Audit Committee. However, several old members were later reappointed and joined the new Audit Committee, namely Mr. Wawan Iriawan and independent member Mr. Emmanuel Bambang Suyitno.

Audit Committee's Composition as of December 31, 2020

Position	Name	Double Position Status
Chairman	Chandra Arie Setiawan*	Independent Commissioner
Members	Marcelino Rumambo Pandin*	Commissioner
	Marsudi Wahyu Kisworo*	Independent Commissioner
	Wawan Iriawan*	Independent Commissioner
	Ahmad Fikri Assegaf*	Commissioner
	Sarimin Mietra Sardi	Independent Member/Financial Expert
	Emmanuel Bambang Suyitno	Independent Member/Financial Expert

Remark:

* Profile of Audit Committee members from the Board of Commissioners can be seen on Profile of the Board of Commissioners.



AUDIT COMMITTEE MEMBER'S PROFILE WHO ARE NOT BOARD OF COMMISSIONERS' DOUBLE POSITION

Emmanuel Bambang Suyitno

Independent Member/Financial Expert

Age	Nationality	Domicile
51 years old	Indonesian	Jakarta, Indonesia

Educations

- 2007 MBA, Institut Pengembangan Manajemen Indonesia (IPMI) International Business School, Indonesia
- 1995 Bachelor Degree in Accounting, Universitas Indonesia, Indonesia

Basis of Appointment

Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020, then amended and re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 on August 2, 2021.

Term of Service

September 1, 2020 up to present.

Duties and Responsibilities

Served to oversee and monitor the integrated audit process, the process of consolidating financial statements, the effectiveness of internal control over financial reporting.

Career Experiences

- 2020 - Present Independent Member/Financial Expert of Audit Committee.
- 2017 - 2020 Corporate Secretary Division, PT PP Presisi Tbk.
- 2016 - 2017 SVP - Head of Investor Relations, Corporate Finance, MIS & Audit, Lucky Group of Indonesia.
- 2014 - 2016 Audit Committee Member, PT Danareksa Persero.
- 1994 - 2014 Audit Committee, Risk Management and Audit, Corporate Secretary, Investor Relations, Corporate Finance, ChemOne Holdings Pte Ltd, PT Indika Energy Tbk, PT. Surya Citra Media Tbk, PT. Kopitime Dot Com Tbk, Jan Darmadi Group, Ernst and Young.

Professional Licenses and Certificates

- 2019 Certification in Audit Committee Practices (CACP), Ikatan Komite Audit Indonesia.
- 2015 Indonesia Registered Accountant (RNA) by Ministry of Finance of the Republic of Indonesia.
- 2014 Chartered of Accountant by International Federation of Accountants (IFAC), Ikatan Akuntan Indonesia (IAI).

Edy Sihotang

Independent Member/Financial & Forensic Audit Expert

Age 57 years old	Nationality Indonesian	Domicile Jakarta, Indonesia
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Educations

- 1997 MBA, University of Illinois at Urbana-Champaign, USA
- 1991 Diploma IV in Accounting, Sekolah Tinggi Akuntansi Negara, Indonesia
- 1985 Diploma III in Accounting, Sekolah Tinggi Akuntansi Negara, Indonesia

Basis of Appointment

Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.

Term of Service

September 2, 2021 up to present.

Duties and Responsibilities

Served to oversee and monitor the integrated audit process, the process of consolidating financial statements, the effectiveness of internal control over financial reporting.

Career Experiences

- 2021 - Present Independent Member/Financial & Forensic Audit Expert
- 2019 - 2020 Vice President Investigation & WBS, PT Pertamina (*Persero*)
- 2018 - 2019 Head of Internal Audit, PT Pertamina Geothermal Energy
- 2013 - 2017 Head of Internal Audit, PT Pertamina Internasional Eksplorasi dan Produksi
- 2009- 2012 GCG & Compliance, Corporate Secretary, PT Pertamina (*Persero*)
- 2006 - 2009 Head of Internal Auditor/Inspektur, *Badan Rehabilitasi dan Rekonstruksi* NAD-Nias
- 1999 - 2005 *Widyaiswara/Dosen, Badan Pendidikan dan Pelatihan Keuangan*, Department of Finance
- 1997 - 1998 Auditor, Public Accounting Firm (KAP) Hadori, Soejatna & Rekan
- 1995 - 1997 Auditor, *Badan Pengawasan Keuangan dan Pembangunan* (BPKP)

Professional Licenses and Certificates

- 2021 Certification of Audit Committee Practices (CACP), Ikatan Komite Audit Indonesia.
- 2019 Certified Forensic Auditor (CFrA), *Lembaga Sertifikasi Profesi Auditor Forensik*, Indonesia
- 2014 Chartered Accountant (CA), *Ikatan Akuntan* Indonesia
- 2014 Certified Control Self-Assessment (CCSA), Institute of Internal Auditor, USA
- 2013 Certified Risk Management Assurance (CRMA), Institute of Internal Auditor, USA
- 2012 Qualified Internal Auditor (QIA), Institute of Internal Auditor, Indonesia
- 2011 Certified Internal Auditor (CIA), Institute of Internal Auditor, USA
- 2009 Certified Fraud Examiner (CFE), Association of CFE, USA
- 1996 Certified Public Accountant (CPA), USA



AUDIT COMMITTEE INDEPENDENCE

Telkom Audit Committee members must always have integrity and be independent in carrying out their duties and responsibilities. All members of Audit Committee are required to sign an integrity and independence pact so that Telkom is confident that every decision taken through Audit Committee will be free from pressure from other parties as a form of commitment to independence.

AUDIT COMMITTEE'S PERFORMANCE AND IMPLEMENTATION ACTIVITIES

Telkom has summarized the performance and implementation of Audit Committee's activities during 2021 Financial Year in Committee's Activity Report, which contains:

- 1. Evaluate the Independent Auditors who audit the Company's consolidated financial statements for the 2020 Financial Year and provide recommendations to the Board of Commissioners regarding the appointment of an independent auditor who will audit the Company's consolidated financial statements for the 2020 Financial Year**
 - a. Audit Committee prepares an evaluation report on the audit of the Company's consolidated financial statements for the 2020 Financial Year submitted to the Board of Commissioners and the Financial Services Authority (OJK).
 - b. Based on the Audit Committee's report on the results of the evaluation of the audit of the Company's consolidated financial statements for the 2020 Financial Year, the Board of Commissioners proposes an independent auditor to audit consolidated financial statements in 2021 at the 2020 Annual General Meeting of Shareholders of the Company.
- 2. Supervise the Integrated Audit process for the 2020 Financial Year and 2021 Financial Year**
 - a. Audit Committee has conducted discussions with management (VP Financial Policy, SGM Shared Service of Finance), Internal Auditors and Independent Auditors of KAP Purwanto, Sungkoro & Surja a member firm of Ernst & Young Global Limited (KAP PSS/EY) related to the quality and acceptability of accounting standards financial statements applied by the Company, significant accounting estimates and judgments, and the adequacy of disclosures in the consolidated financial statements, and the effectiveness of internal controls implemented by management, so that the quantity and quality of financial statements issued by management are presented fairly and there are no material misstatements.
 - b. Audit Committee has reviewed and discussed audited consolidated financial statements and notes to the consolidated financial statements in the Annual Report (Form 20F) with Company management. Regarding the Company's risk management, Audit Committee supervises and monitors fraud risk, and financial reporting risks that may have a material impact on the presentation of financial statements.
 - c. Audit Committee reviews and discusses with the Independent Auditor (KAP PSS/EY) the management's compliance with the implementation of Capital Market regulations and other regulations relating to the Company's business following PSA 62 standards which began an audit in 2017.
 - d. Audit Committee discussed with KAP PSS/EY regarding the Integrated Audit plan for the 2021 Financial Year.
 - e. Audit Committee has discussed developments - the interim Integrated Audit for the 2021 Financial Year as well as the Early Warning Report (EWR).
- 3. Reviewing and supervising the work plan and implementation of the Internal Auditor Unit for the 2021 Financial Year**
 - a. Audit Committee has conducted a review and discussion of the proposed 2021 Internal Audit Unit work program associated with risks that would occur in 2021 before the work program is determined by management.
 - b. Audit Committee conducts quarterly discussions of findings and recommendations on the results of the audit process and internal consultations from the Internal Audit unit, including monitoring the follow up completed by management.
 - c. Audit Committee has discussed significant issues as well as the follow-up development that have been carried out and or will be carried out.

4. Supervise the audit process of the Corporate Social Responsibility (CSR) carried out by the Community Development Center Unit (CDC) for the 2021 Financial Year

Audit Committee has conducted discussions with CDC Management and Independent Auditors (KAP PSS/EY) related to the implementation of the Corporate Social Responsibility (CSR) in 2021, the audit process for TJSL Program's financial statements for the 2021 Financial Year, and Agreed Upon Procedures (AUP) for compliance with regulations that apply in the management of TJSL Program.

5. Conducting discussion of the Company's Consolidated Financial Statements Quarterly

Audit Committee has conducted discussions with management regarding the Company's consolidated financial statements quarterly before the financial statements are reported to the Financial Services Authority and the Stock Exchange, so that the quality of financial reports issued by management is presented fairly, has sufficient disclosure and there are no material misstatements.

6. Conducted a joint study with Committee for Planning and Risk Evaluation and Monitoring (KEMPR)

Audit Committee has held joint discussions regarding special assignments given by the Board of Commissioners.

7. Prepare the Audit Committee Annual Work Program

Audit Committee has prepared and discussed the annual work program of the Audit Committee together with the Board of Commissioners to ensure that the work program includes all the duties and responsibilities that have been arranged and stipulated in the charter as well as special tasks assigned by the Board of Commissioners.

8. Reviewing information on complaints that have been submitted through the Whistleblowing System (WBS) program for the 2021 Financial Year

To provide opportunities and convenience to all parties in submitting complaints both by TelkomGroup employees and from outside TelkomGroup (third parties), Audit Committee has prepared a Whistleblower application system so that it can be accessed easily from e-mail, telephone, and fax. At the end of 2021, Audit Committee together with management have initiated the renewal of WBS to make it more integrity and independent.



AUDIT COMMITTEE'S MEETING

Audit Committee is required to hold a Committee Meeting at least once a month, in accordance with Telkom's Audit Committee Charter. This provision is more intensive when compared to the minimum provisions for Committee Meetings regulated in OJK Regulation No. 55/POJK.04/2015 dated December 23, 2015 regarding Establishment and Guidelines for Work Implementation of Audit Committee, particularly in Article 13, which states that Audit Committee holds regular meetings at least once every 3 months. Throughout 2021, Audit Committee has held 43 Committee Meetings with the attendance rate as presented in the table below.

Audit Committee's Meeting Attendances 2021

No.	Name	Percentage of Attendance		
		Total Meetings	Total Attendances	%
1.	Chandra Arie Setiawan ⁽¹⁾	30	28	93
2.	Ahmad Fikri Assegaf ⁽¹⁾	30	27	90
3.	Marcelino Rumambo Pandin ⁽¹⁾	30	25	83
4.	Marsudi Wahyu Kisworo ⁽¹⁾	30	25	83
5.	Wawan Iriawan	43	43	100
6.	Bono Daru Adji ⁽²⁾	13	13	100
7.	Bambang P. S. Brodjonegoro ⁽²⁾	13	13	100
8.	Abdi Negara Nurdin ⁽²⁾	13	12	92
9.	Edy Sihotang ⁽³⁾	10	10	100
10.	Emmanuel Bambang Suyitno	43	43	100
11.	Sarimin Mietra Sardi ⁽⁴⁾	13	13	100

Remarks:

(1) Up to May 28, 2021

(2) Since June 8, 2021

(3) Since August 2021

(4) Up to Februari 28, 2021

AUDIT COMMITTEE'S EDUCATION AND TRAINING

Members of Telkom Audit Committee regularly attend various trainings, seminars and workshops with the aim of improving and developing competencies related to the implementation of the duties and functions of Audit Committee. The following table presents information related to the training that has been attended by members of Audit Committee during 2021.

Education and Training of Audit Committee in 2021				
No.	Name	Training Program	Date	Location
1.	Emmanuel Bambang Suyitno	a. Amplifying Business Resilience with Digital Technology	March 31, 2021	Jakarta (Virtual)
		b. <i>Pengetahuan Dasar Anti Korupsi dan Integritas</i>	June 10, 2021	Jakarta (Virtual)
		c. ISO 37301: 2021, Compliance Management System-Requirement with Guidance for Use	June 23, 2021	Jakarta (Virtual)
		d. Cyber Risk Management: Stop Cyber Attacks Before They Stop You	July 15, 2021	Jakarta (Virtual)
		e. <i>Kontribusi Ekonomi Digital Sebagai Strategi Pemulihan Ekonomi Di Era New Normal</i>	July 25, 2021	Jakarta (Virtual)
		f. <i>Dampak UU Cipta Kerja Terhadap Akuntansi & Perpajakan</i>	August 7 - 8, 2021	Jakarta (Virtual)
		g. Effective Technique for Internal Audit	August 28 - 29, 2021	Jakarta (Virtual)
		h. Fraud Prevention & Detection	September 4, 2021	Jakarta (Virtual)
		i. Sustainability Reporting & Sustainable Finance	September 10, 2021	Jakarta (Virtual)
		j. SA500 <i>Bukti Audit Berbasis ISA</i>	September 18, 2021	Jakarta (Virtual)
		k. <i>Tanggung Jawab Komite Audit Saat Perseroan Tersangkut Masalah Hukum Terkait Laporan Keuangan</i>	September 23, 2021	Jakarta (Virtual)
		l. Blockchain: The Future is Here	September 24, 2021	Jakarta (Virtual)
		m. <i>Memahami Siklus Audit Berbasis Risiko</i>	September 25 - 26, 2021	Jakarta (Virtual)
		n. Accelerating ESG: Benefits to Creating the Competitive Advantage	September 27, 2021	Jakarta (Virtual)
		o. <i>Masa Depan Bank Digital di Indonesia</i>	October 14, 2021	Jakarta (Virtual)
p. <i>Implementasi Forensic Accounting Dalam Mendeteksi Fraud</i>	October 23, 2021	Jakarta (Virtual)		
q. Establish Robust Anti Fraud Management System	November 27, 2021	Jakarta (Virtual)		
2.	Edy Sihotang	a. <i>Tanggung Jawab Komite Audit Saat Perseroan Tersangkut Masalah Hukum Terkait Laporan Keuangan</i>	September 23, 2021	Jakarta (Virtual)
		b. Accelerating ESG: Benefits to Creating the Competitive Advantage	September 27, 2021	Jakarta (Virtual)
		c. Hubungan Kerja SPI terhadap Komisaris dan Direksi secara Efektif	November 16, 2021	Jakarta (Virtual)

Remark:

* Education and Training of Audit Committee members who are members of the Board of Commissioners can be seen in the Education and Training of the Board of Commissioners.