

Appendix 10. External Assurance Statement of the Sustainability Report



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INDEPENDENT ASSURANCE STATEMENT

The 2025 Sustainability Report of PT Telkom Indonesia (Persero) Tbk
Statement No: 434/TRID-A04/4/2026

PT TUV Rheinland Indonesia (hereinafter "TÜV Rheinland" or "we") has been engaged by the management of PT Telkom Indonesia (Persero) Tbk (hereinafter "Telkom" or "the Reporting Company") to provide an independent assurance of the PT Telkom Indonesia (Persero) Tbk Sustainability Report 2025 (hereinafter, "the Report").

This assurance statement applies only to the relevant information included in the scope of the assurance. The entire content and information of the Report is in the responsibility of Telkom. The responsibility of the assurance team (the "Assurance Team" or the "Assurer") is to provide Telkom and its stakeholder with an independent assurance statement based on our expert opinions by applying the verification methodology for the specified assurance scope. The overall objective is to provide Telkom's stakeholders with assurance on the reliability and objectivity of the information contained in the Report. The intended users of this assurance statement are stakeholders who are interested in Telkom's overall sustainability performance and the impacts of its business activities.

SCOPE OF ASSURANCE AND SUBJECT MATTER

The scope of assurance engagement agreed upon with Telkom includes the following:

1. The reporting period: 1st January 2025 to 31st December 2025.
2. The assurance covers the Report against the reporting criteria including evaluation of quality, accuracy and reliability of performance information, and all entities under the control of the reporting company which includes 13 subsidiaries with direct ownership including PT Telekomunikasi Selular (Telkomsel), PT Telkom Data Ekosistem (TDE or NeutraDC), PT Multimedia Nusantara (Metra or TelkomMetra), PT Dayamitra Telekomunikasi Tbk (Miratel), PT PINS Indonesia (PINS), PT Sigma Cipta Caraka (Sigma), PT Telkom Akses, PT Telekomunikasi Indonesia International (Telin), PT Metra-Net, PT Telkom Satelit Indonesia (Telkomsat), PT Graha Sarana Duta (GSD or Telkom Property), PT Infrastruktur Telekomunikasi Indonesia (Telkom Infra) and PT Telkom Infrastruktur Indonesia (TIF).
3. Material topics identified and reported by Telkom consist of 9 material topics (the "Subject Matter"). These material topics include the following:
 - Climate Change and Energy Management.
 - Resource Management
 - Diversity, Equality, and Inclusion
 - Employee Health and Safety
 - Customer Experience
 - Digital Inclusivity and Community Engagement
 - Regulatory Compliance
 - Ethical Business Practices
 - Cybersecurity and Data Protection



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REPORTING CRITERIA AND FRAMEWORK

- Reporting with reference to the Global Reporting Initiative Standards 2021 ("GRI 2021").
- The Regulation of Financial Services Authority Number 51/POJK.03/2017 on the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies.
- The Circular Letter of The Financial Services Authority Number 16/SEOJK.04/2021 on the Form and Content of the Annual Report of Issuers or Public Companies.
- Seventeen United Nation Sustainable Development Goals (UNSDGs).
- International Financial Reporting Standard (IFRS) S1 and S2.
- Sustainability Accounting Standards Board for Telecommunication Services, IT & Software Services and Internet Media & Services Version 2023-12).

ASSURANCE STANDARD AND LEVEL OF ASSURANCE

The independent assurance was conducted in accordance:

- AA1000AP (2018) Principles, covering the accountability principles of inclusivity, materiality, responsiveness, and impact (the "AA1000AP (2018) Principles").
- AA1000AS v3 with assurance engagement: **Type 2** and level of assurance: **Moderate**.

LIMITATIONS

The assurance was performed at a moderate assurance level in accordance with AA1000AS. The information and performance data subject to assurance is limited to the content of the Report and supporting data provided by the reporting organization. It implies that no significant errors were found during the assurance process and that there are limitations related to the unavoidable risks that may exist.

ASSURANCE METHODOLOGY

We have evaluated the overall sustainability strategy, targets and commitments disclosed in the Report. We have performed an objective review of the reported information and evidence gathered against the criteria defined in the assurance standards, i.e. the accountability principles of inclusivity, materiality, responsiveness and impact. The processes and system controls applied by the Reporting Company in the disclosure of quantitative and qualitative information on sustainability performance, from source to aggregation, were evaluated. Analytical procedures, interviews, and data testing were performed on a sample basis to test the generation and collection of data for defined sustainability key performance indicators in accordance with Telkom's corporate sustainability strategy, governance, and management systems as disclosed in the Report. Our work included interviews with Telkom representatives, including senior management at the executive and functional levels, as well as relevant employees responsible for collecting, aggregating and reporting the data. The assurance work was performed by our multidisciplinary team of experienced professionals in the areas of corporate sustainability, climate change, environmental, social, governance and stakeholder engagement. The opinion expressed is based on a moderate level of assurance and at the level of materiality of the Assurer's professional judgment.



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ADHERENCE TO THE AA1000AP (2018) PRINCIPLES

Inclusivity:

Telkom ensures inclusiveness by proactively identifying and engaging with diverse stakeholder groups, whose concerns are systematically addressed throughout the Report. Its approach to stakeholder engagement is supported by formal strategies designed to foster ongoing communication and collaboration. This commitment comes from the highest levels of leadership within the organization. Engagement activities include a variety of formats, including customer and employee surveys, meetings, and group discussions. Each interaction is carefully documented, and dedicated personnel are responsible for managing the feedback received. In addition, Telkom is transparent in communicating sustainability goals and commitments to stakeholders. This ensures that stakeholders are well-informed about initiatives and progress toward its sustainability goals.

Materiality:

Telkom has systematically conducted a materiality assessment of sustainability issues, taking into account the industry landscape, due diligence findings, risk assessments and stakeholder engagement. This assessment, which has become an annual practice, is a cornerstone of their commitment to sustainability. The Sustainability Steering Committee of Telkom, reflecting top management's commitment, carefully reviews and approves the list of material issues. The materiality assessment provides a comprehensive understanding of the relevant issues. These material issues are then methodically addressed in specific sections, each outlined by measurable metrics. Telkom's senior management and cross-functional teams are well versed in these processes, which are informed by extensive documentation and interviews.

Responsiveness:

Telkom is committed to addressing stakeholder concerns through a multi-faceted approach embedded in the sustainability strategy, policies, procedures, code of conduct and established sustainability goals. Telkom actively promotes stakeholder engagement through various channels, including multi-stakeholder platforms and customer interfaces. In particular, the dialog-driven approach is exemplified throughout the Report.

Impact:

Telkom adheres to the GRI 2021, which prioritize the assessment of internal and external impacts. Telkom has systematically identified the impacts associated with its operations and products. Their commitment to impact assessment is reflected in careful documentation and tracking of impacts through internal processes and systems. Impact analysis covering environmental, economic, social, people and its human rights. In addition, their commitment to identifying and mitigating negative impacts is evident in their annual risk and materiality assessment.

STATEMENT OF RESPONSIBILITY OF THE MANAGEMENT OF TELKOM

The Management of Telkom has sole responsibility for preparing and presenting the Subject Matter (material topics) with reference to GRI 2021 and preparing the Report in adherence to the AA1000AP (2018) Principles. Telkom's responsibilities also include maintaining effective internal controls over the information and data, resulting in the preparation of the Subject Matter in a way that is free from material misstatements.



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STATEMENT OF RESPONSIBILITY, COMPETENCY, INDEPENDENCY AND IMPARTIALITY OF ASSURANCE PROVIDER

TÜV Rheinland ensures that appropriately qualified individuals are selected based on their qualifications, training and experience. We have maintained complete impartiality and independence throughout the assurance engagement and have not been involved in the preparation of the content of the Report or provided any related information. The assurance statement is only valid if it is published in its entirety with the Report. TÜV Rheinland does not accept any liability or responsibility to any third party for any perception or decision regarding Telkom based on this assurance statement.

CONCLUSION AND OPINION

In conclusion, we can mention that no instances or information came to our attention that would be contrary to the statement made below:

- The Report 2025 **meets** the requirements of the AA1000AP Accountability Principles.
- The Report **meets** the requirements of **Type 2, Moderate Assurance Level** according to the AA1000AS v3 and follows the requirements of reporting **with reference to GRI 2021**.
- The Report contains statements and claims that reflect Telkom's sustainability achievements and challenges, supported by documentary evidence and internal records.
- The Assurer concludes that the Report for all the performance indicators related to the material topics are **reasonably represented**, and nothing has come to our attention that would cause us to believe that Telkom has not presented accurate and not reliable data.

For and on behalf of PT TUV Rheinland Indonesia
Jakarta, 10 April 2026



Nyoman Susila
President Director



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