



## 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.