Materiality Assessment

Telkom conducted a review of material topics for the 2023 financial year to assess their relevance and alignment with stakeholder expectations. This process was facilitated by

independent consultants, with the 2021 GRI Standard serving as the primary reference. [GRI 3-1]

Understand the organization's context

Identify actual and potential impacts

Assess the significance of the impacts

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Prioritize the most significant impacts for reporting

Conduct a review to gain a comprehensive understanding of the ESG context in Telkom Group related to the following components:

- The value chain, business activities, and strategic initiatives of Telkom and its subsidiaries.
- Relevant sustainability standards, including disclosure frameworks (GRI, SASB, UN SDGs, IFRS S1 and S2) and ESG assessment criteria (MSCI, Sustainalytics, S&P, CDP).
- Stakeholder feedback, incorporating ESG assessment results from the Financial and Development Supervisory Agency (BPKP), rating agencies, and input from investors.
- ESG trends and best practices within the telecommunications industry.

Stakeholders are actively engaged to assess Telkom Group's operational impact, with significance determined based on severity and likelihood of occurrence. This is carried out through:

- Workshops with Telkom Group work units responsible for managing ESG material topics in 2023, facilitated by independent consultants.
- Interviews with external stakeholders, including regulators, investors, and rating agencies, facilitated by Telkom's Investor Relations Unit and Sustainability Sub-Department.

Impacts are prioritized using internal criteria based on the results of the organizational context review and stakeholder engagement process, led by Telkom's Sustainability Sub-Department. The prioritized findings are subsequently submitted to management for approval.

Compared to 2023, material topics for the 2024 reporting period have been adjusted to enhance focus on specific issues, with the addition of a new material topic related to employee health and safety. These updates reflect industry trends in telecommunications as well as feedback from both internal and external stakeholders. The identified material topics are categorized under the three main pillars of Telkom Group's sustainability framework. [GRI 3-2]

Pillar	Material Topics	Relevant GRI standards	Alignment with the SDGs
Save Our Planet	Climate Change and Energy Management	• GRI 302 • GRI 305	O7 AFFORMALE AND GLIMATE ACTION WATER AND TAKEN HISTORY AFFORMALE AND CLIMATE ACTION AFFORMALE AFFORMALE AND CLIMATE ACTION AFFORMALE AFFOR AFFORMALE AFFORMALE AFFORMALE AFFORMALE AFFORMALE AFFORMALE AFFO
	Resource Management	• GRI 306	06 SLEAN WATER AND SANTATION SAND SAND SAND SAND SAND SAND SAND SAND
Empower Our People	Diversity, Equity, and Inclusion (DEI)	• GRI 401 • GRI 404 • GRI 405 • GRI 406	O4 QUALITY EDUCATION EQUALITY EQUALITY
	Employee Health and Safety	• GRI 403	03 GOOD HEALTH & WELL-BEING