

## Whistleblowing System

Telkom has established a whistleblowing system (WBS) since 2006 as a follow-up to the Sarbanes-Oxley Act of 2002. This WBS is part of Telkom's efforts to prevent fraud and provide a medium for all individuals within Telkom and third parties to report violations, fraud, or other forms of ethical violations related to TelkomGroup.

As part of continuous improvement, on January 31, 2022, Telkom launched Telkom Integrity Line, the latest version of the WBS, with the involvement of Deloitte as an Independent Consultant. The policies and procedures of this system are regulated through the Decision of the Board of Commissioners Number 01/KEP/DK/2022 dated January 25,

2022, and ratified through the Regulation of the Board of Directors Number PD.622/r.00/HK200/COP-C0000000/2022 on February 22, 2022. The Company is updating the policies and procedures for handling WBS to be relevant to the latest regulatory developments.

One of the regulatory considerations that Telkom pays attention to in revising WBS policies and procedures is POJK Number 12 of 2024 regarding the Implementation of Anti Fraud Strategies for Financial Services Institutions. Although the Company is not a financial institution, the important things regulated in the POJK are relevant to be applied in Telkom.

### DELIVERING A VIOLATION REPORT

The channels for the Telkom Integrity Line reporting system include:



Website	<a href="https://id.deloitte-halo.com/telkomwbs/">https://id.deloitte-halo.com/telkomwbs/</a>
Hotline	(021) 5088 4601
Faksimile	(021) 5088 4602
E-mail	<a href="mailto:telkomwbs@tipoffs.info">telkomwbs@tipoffs.info</a>
PO Box	Telkom Integrity Line PO Box 2800 JKP 10028
SMS	0813 9000 3217
WhatsApp	0813 9000 3217

Types of complaints that can be followed up through the WBS mechanism are complaints related to alleged violations and/or fraud that have the potential to cause Telkom losses, both material losses and immaterial losses, including:

1. Fraud is a speech or action in the form of fraud, fraud, conflict of interest, or the use of something in any form illegally to obtain material or immaterial benefits that should not be obtained or to avoid obligations that should be completed that result in harm to the TelkomGroup. Types of acts that are classified as fraud include:
  - a. Corruption includes:
    - i. Conflict of interest that is detrimental to the company and/or consumers;
    - ii. Bribery;
    - iii. Invalid admission; and/or
    - iv. Extortion.
  - b. Asset abuse includes:
    - i. Misuse of cash;
    - ii. Misuse of supplies; and/or
    - iii. Misuse of other assets.
  - c. Financial statement fraud includes:
    - i. Excess net worth and/or net income; or
    - ii. Reduce net worth and/or net income.
  - d. Deceit;
  - e. Leakage of confidential information; and/or Other actions that can be equated with fraud in accordance with the provisions of laws and regulations.
2. Accounting problems and internal control over financial reporting that have the potential to result in material misstatements in the company's financial statements other than those described in point 1.c;
3. Audit problems, especially those related to the independence of Public Accounting Firms;
4. Violations of capital market laws and regulations related to the company's operations;
5. Violation of internal regulations that have the potential to result in losses to the company;

6. Uncommendable behavior of the Board of Commissioners, Organs of the Board of Commissioners, Board of Directors, Management and employees of the company such as but not limited to: abuse of position, and/or providing misleading information to the public that directly or indirectly has the potential to tarnish the reputation and/or cause losses to the company;
7. Offensive actions or behaviors such as degrading, insulting, harassing or humiliating someone, and are identified as inappropriate within social and moral norms.

## PROTECTION FOR WHISTLEBLOWERS

Telkom always prioritizes confidentiality and the principle of presumption of innocence in following up on every report submitted through WBS. This is done to encourage all parties to have courage and feel safe without fear or worry in submitting violation reports and is one of the aspects that are of concern to the cooperation between Telkom Integrated TPK and the KPK. Telkom has included a protection policy for whistleblowers in the draft policy for handling complaints of alleged violations (Whistleblowing System).

## COMPLAINT HANDLING

Telkom's WBS mechanism is under the responsibility of the Audit Committee and refers to Financial Service Authority Regulation Number 55/POJK.04/2015 and Sarbanes-Oxley Act 2002 Section 301 regarding the Public Company Audit Committee.

To fulfill a complaint report that is responsible and not defamatory, Telkom determines the requirements for complaints with reports supported by sufficient evidence. Reports can be followed up immediately if the type of complaint is in accordance with the scope of the Whistleblowing System mechanism, supporting evidence can be relied on as preliminary data for further examination. Some WBS complaints cannot be followed up due to incomplete, inaccurate and unreliable data and information.

## COMPLAINT HANDLING MECHANISM

