

Committees Under the Board of Commissioners

LEGAL BASIS FOR COMMITTEE ESTABLISHMENT

Committees under the Board of Commissioners are established based on the following regulations/legislation:

1. Article 121 of Law Number 40 Year 2007 regarding Limited Liability Companies.
2. Article 21 of the Regulation of the Minister of SOEs Number 2 of 2023 regarding Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises.
3. Article 28 paragraph (4) of the Financial Services Authority Regulation Number: 33/POJK.04/2014 regarding Directors and Board of Commissioners of Issuers or Public Companies.
4. Telkom's Articles of Association Article 15 number 2 letter a.8.

AUDIT COMMITTEE

In accordance with the regulation of the Company's Articles of Association, Telkom formed an Audit Committee who assists the Board of Commissioners in its supervisory function. The Audit Committee works based on the Resolution of the Board of Commissioners Number 13/KEP/DK/2024 dated July 9, 2024 regarding Work Implementation Guidelines (Charter) for the Company Audit Committee (Persero) PT Telekomunikasi Indonesia Tbk. The formation of the Audit Committee is also a form of compliance with Financial Service Authority Regulation No 55/POJK.04/2015 dated December 23, 2015, provisions of the US SEC Exchange Act 10A-3, Regulation of the Minister of SOE No PER-2/MBU/03/2023 regarding Governance Guidelines and Significant Corporate Activities of State-Owned Enterprises and Number PER-3/MBU/03/2023 dated March 20, 2023 regarding Organs and Human Resources of State-Owned Enterprises.

Audit Committee's Scope, Duties, and Responsibilities

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

1. Supervision of Internal Control over Financial Reporting (ICoFR)

- a. Overseeing Internal Control over Financial Reporting (ICoFR) governance refers to processes designed to ensure the reliability of the company's financial reporting in accordance with accounting principles and applicable regulations; and
- b. Communicating with Internal and External Auditors on the effectiveness of ICoFR.

2. Supervision of Financial Information

- a. Reviewing the process of preparing financial reports to ensure that the preparation of financial reports has been carried out in accordance with applicable regulations, policies, systems, and procedures;
- b. Evaluating the financial information that will be published by the Company such as financial reports, projections, and other financial information; and
- c. Ensuring that financial reports and other related information are presented based on financial or management accounting data and information correctly and accurately in accordance with generally accepted accounting principles.

3. Supervision of Internal Audit

- a. Reviewing the Annual Audit Work Program (PKAT) and the Internal Audit Annual Non-Audit Work Program (PKNAT);
- b. Evaluating the effectiveness of the Company's Internal Audit;

- c. Reviewing the implementation of follow-up on internal auditor findings and/or external auditor findings and Management Letters (recommendations) by the Board of Directors;
- d. Evaluating status and follow-up on significant issues; and
- e. Regularly review and recommending improvements to the Internal Audit Charter.

4. Oversight of Internal Control

- a. Reviewing the adequacy of management efforts to build and operate effective internal controls, particularly internal controls over financial reporting; and
- b. Conducting immediate discussions on findings and matters containing indications of weaknesses and/or obstacles in internal control, inefficiencies in the Company's activities, errors in the application of accounting standards, and violations of the applicable laws and regulations.

5. Supervision of External Audit

- a. Assisting the Board of Commissioners in the process of appointing independent auditor candidates who will carry out integrated audits of the Company and its consolidated Subsidiaries;
- b. Providing recommendations to the Company's Board of Commissioners regarding the appointment of AP and/or KAP who will provide audit services;
- c. reviewing and providing pre-approval for non-audit services to be assigned to independent auditors;
- d. Overseeing the integrated audit process in the Company and the audit process in Subsidiaries whose financial statements are consolidated into the Company's consolidated financial statements;
- e. Providing an independent opinion in the event of a difference of opinion between management and the independent auditors; and
- f. Evaluating the implementation of the provision of audit services on annual historical financial information by AP and/or KAP.

6. Supervision of compliance with regulations and legislation as well as complaints regarding the process of accounting and financial reporting

- a. Conducting a review of compliance with laws and regulations related to the Company's business activities including but not limited to laws and regulations in the Capital Market sector, taxation, and/or regulations related to good corporate governance, as well as regulations and other laws relating to financial reporting risks (financial reporting risk);
- b. Providing facilities to receive, review and follow up on complaints (Whistle-blower) which includes the Company, Subsidiaries, and affiliates with the definition of affiliate is as regulated in Law No. 8 of 1995 regarding Capital Markets, in Article 1 number 1; and
- c. Ensuring that the Company's management creates a work culture that encourages every employee to comply with the Company's code of ethics.

7. Carry out other tasks given by the Board of Commissioners

8. Maintain the confidentiality of documents, data and information of the Company and its consolidated Subsidiaries

Audit Committee's Composition

In accordance with Financial Service Authority Regulation No 55/POJK.04/2015, dated December 23, 2015, and US SEC Regulations, the Audit Committee must have at least 3 members from Independent Commissioners and parties outside the company, with the chairperson must be the Independent Commissioner. Based on the regulation, through the Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024, on the Membership Composition of the Audit Committee of Perusahaan Perseroan (Persero) PT Telekomunikasi Indonesia Tbk, the composition of the Audit Committee as of December 31, 2024, is as follows:

Audit Committee's Composition as of December 31, 2024

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. 04/KEP/DK/2024 dated February 6, 2024.	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. 04/KEP/DK/2024 dated February 6, 2024.	June 8, 2021 - present
	Wawan Iriawan Independent Commissioner	Resolution of the Board of Commissioners No. 09/KEP/DK/2020 dated June 29, 2020 and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024.	June 29, 2020 - present
	Emmanuel Bambang Suyitno Independent Member/ Financial Expert	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020, and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024.	September 1, 2020 - present
	Edy Sihotang Independent Member/ Financial & Forensic Audit Expert	Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021, and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024.	August 2, 2021 - present

Audit Committee Member's Profile Who are also Members of the Board of Commissioners

BONO DARU ADJI		
Chairman of Audit Committee		
Age	Citizenship	Domicile
56 years old	Indonesian	Jakarta, Indonesia
Educational Background		
1995	LLM, Monash University, Australia.	
1993	Bachelor Degree of Law, Trisakti University, Indonesia.	
Basis of Appointment		
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. 04/KEP/DK/2024 dated February 6, 2024.		
Term of Service		
June 8, 2021 - present		
Concurrent Positions		
2023	Member of the Ethics Committee of the Indonesian Football Association	
2022	Member of the Management Board of the Indonesian Audit Committee Association	
2017	Managing Partner, Assegaf Hamzah & Partners	
Work Experiences		
2019 - 2022	Disciplinary Committee, PT Bursa Efek Indonesia	
2018 - 2021	Chairman, Standards Board of the Association of Capital Market Legal Consultants	

BONO DARU ADJI

Chairman of Audit Committee

Professional Certifications

2024	Chartered Accountant, Ikatan Akuntan Indonesia
2024	Certificate in Accounting, Finance Business (CAFB) Advanced Level, Ikatan Akuntan Indonesia
2024	Certificate in Accounting, Finance Business (CAFB) Professional Level, Ikatan Akuntan Indonesia
2023	Qualified Risk Governance Professional (QRGP)
2017	Licensed to practice law as an advocate by Capital Market Legal Consultants Association (Himpunan Konsultan Hukum Pasar Modal - HKHPM)
2017	Licensed to practice law as an advocate by the Indonesian Bar Association (PERADI)

BAMBANG PERMADI SOEMANTRI BRODJONEGORO

Member of Audit Committee

Age 58 years old	Citizenship Indonesian	Domicile Jakarta, Indonesia
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Educational Background

1997	Ph.D., University of Illinois at Urbana-Champaign, Amerika Serikat
1993	Master of Urban Planning, University of Illinois at Urbana-Champaign, Amerika Serikat
1990	Bachelor of Economics, University of Indonesia, Indonesia

Basis of Appointment

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. 04/KEP/DK/2024 dated February 6, 2024.

Term of Service

June 8, 2021 - present

Concurrent Positions

2024	Special Advisor to the President for Economic and National Development
2021	President Commissioner, PT Bukalapak Tbk
2021	President Commissioner of PT Nusantara Green Energy
2021	Independent Commissioner of PT Astra International Tbk
2021	Independent Commissioner of PT Indofood Tbk
2021	Commissioner of PT Combiphar

Work Experiences

2022 - 2024	President Commissioner, PT Prudential Syariah
2021 - 2025	Independent Commissioner, PT TBS Energi Utama Tbk*
2021 - 2023	President Commissioner, PT Oligo Infrastruktur
2019 - 2021	Minister of Research, Technology, and National Innovation Research Agency
2016 - 2019	Minister of National Development Planning of Indonesia
2014 - 2016	Minister of Finance of the Republic of Indonesia
2013 - 2014	Vice Minister of Finance of the Republic of Indonesia

Professional Certifications

2021	Qualified Risk Governance Professional (QRGP)
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*Resigned on March 7, 2025

WAWAN IRIAWAN

Member of Audit Committee

Age 61 years old	Citizenship Indonesian	Domicile Jakarta, Indonesia
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Educational Background

2018	Doctoral degree in Law, Universitas Padjadjaran, Indonesia
2005	Master degree in Law, Universitas Padjadjaran, Indonesia
1989	Bachelor degree in Law, Universitas Jenderal Soedirman, Indonesia

Basis of Appointment

Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020, and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024.

Term of Service

June 29, 2020 - present

Concurrent Positions

No concurrent positions held

Work Experiences

1999 - 2000	Managing Partner, Iriawan & Co
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Professional Certifications

2023	Qualified Risk Governance Professional (QRGP)
2021	Certification in Audit Committee Practices (CACP)

Audit Committee Member's Profile who are not Board of Commissioners' Double Position

EMMANUEL BAMBANG SUYITNO

Member of Audit Committee

Age 54 years old	Citizenship Indonesian	Domicile Jakarta, Indonesia
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Educational Background

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, and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024.

Term of Office

September 1, 2020 - present

Duties and Responsibilities

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

Work Experiences

2020 - present	Independent Member/Financial Expert 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 Rela-tions, 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.

EMMANUEL BAMBANG SUYITNO

Member of Audit Committee

Professional Certifications

2024	Certified Professional Financial Analyst (CPFA®) by IEEEF Institute
2024	Certified Performance Management Professional (CPMP®) by IEEEF Institute
2023	Certified Risk Management Specialist (CRMS), Esas Management
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
2011	Certified of Investor Relations by Indonesia Investor Relations Institute
2001	Investment Manager License by Capital Market Supervisory Board (OJK/Bapepam)

EDY SIHOTANG

Member of Audit Committee

Age 59 years old	Citizenship Indonesian	Domicile Jakarta, Indonesia
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Educational Background

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, and finally re-established through Resolution of the Board of Commissioners No. 04/KEP/DK/2024 dated February 6, 2024

Term of Office

August 2, 2021 - present

Duties and Responsibilities

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

Work 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/Inspector, Badan Rehabilitasi dan Rekonstruksi NAD-Nias.
1999 - 2005	Widyaiswara/Lecturer, Badan Pendidikan dan Pelatihan Keuangan, Department of Finance.
1997 - 1998	Auditor, Public Accounting Firm (KAP) Hadori, Soejatna & Rekan.
1985 - 1997	Auditor, Badan Pengawasan Keuangan dan Pembangunan (BPKP).

Professional Certifications

2023	Qualified Risk Governance Professional (QRGP)
2021	Certification of Audit Committee Practices (CACP), Ikatan Komite Audit Indonesia.
2019	Certification 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, United States of America.

EDY SIHOTANG**Member of Audit Committee**

2013	Certified Risk Management Assurance (CRMA), Institute of Internal Auditor, United States of America.
2012	Qualified Internal Auditor (QIA), Institute of Internal Auditor, Indonesia.
2011	Certified Internal Auditor (CIA), Institute of Internal Auditor, United States of America.
2009	Certified Fraud Examiner (CFE), Association of CFE, United States of America.
1996	Certified Public Accountant (CPA), United States of America.

Audit Committee Independence

Telkom Audit Committee members must always have integrity and be independent in carrying out their duties and responsibilities. As a form of commitment to independence, all members of the Audit Committee must sign an Integrity and Independence Pact to ensure that every decision taken by the Audit Committee is free from pressure from other parties.

Performance and Implementation of Audit Committee Activities

The following summarizes the performance and implementation of Audit Committee activities during the fiscal year 2024 in the Committee Activity Report, among others:

1. Supervision of Internal Control over Financial Reporting (ICoFR)

Considering that Internal Control over Financial Reporting (ICoFR) is very important to ensure the integrity and reliability of the Company's financial statements, the Audit Committee conducts the following supervision:

- Conduct discussions with all parties related to the control design process, especially those directly related to the financial reporting process, to ensure the adequacy of policies and procedures to identify, measure, and control risks that may affect the reliability of financial statements;
- Discussed with the Internal Auditor regarding the implementation of Control Self-Assessment (CSA) through strengthening first and second-line capabilities;

- Discussing with the Internal Auditor and External Auditor regarding the process of implementing Control Deficiency (CD) remediation;
- Discuss the continuous improvement of ICoFR with the first, second, and third lines; and
- Discuss with the Internal Auditor to evaluate the effectiveness of ICoFR as well as the level of compliance with regulations, including capital market regulations, such as the Financial Services Authority (OJK) Regulations and the Sarbanes-Oxley Act (SOX), considering that the Company is also listed on the New York Stock Exchange.

2. Supervision of the Company's quarterly consolidated financial statements

- The Audit Committee has reviewed and discussed with the Internal Auditor and Management, including the Director of Finance and Risk Management, the Company's quarterly consolidated financial statements before the financial statements are reported to the Financial Services Authority (OJK) and the Stock Exchange to ensure that the financial statements issued by Management are fairly presented in accordance with generally accepted accounting principles, have sufficient disclosure aspects. There are no material mistakes which the readers need in making decisions.
- The Audit Committee has provided input or recommendations to Management and the Board of Commissioners regarding improvements or enhancements in the financial reporting process.
- The Audit Committee has also ensured that stakeholders' interests are protected through reliable and transparent financial statements.

3. Oversight of internal controls

To supervise internal control, the Audit Committee conducted a joint review with Internal Audit on the following matters:

- a. The Audit Committee has reviewed and discussed with Internal Audit the results of the Control Self-Assessment (CSA) conducted by each *risk owner*.
- b. The Audit Committee has reviewed and discussed with the Internal Audit the results of internal consulting conducted by Internal Audit.
- c. The Audit Committee has reviewed and discussed with Internal Audit the significant/critical issues and other findings, as well as the follow-up that has been and/or will be carried out, such as through follow-up audits, special audits, or investigative audits.
- d. The Audit Committee has reviewed and discussed with Internal Audit the company's risk management. The Audit Committee oversees and monitors fraud risks and financial reporting risks that may have a material impact on the presentation of financial statements.

4. Supervise the Integrated Audit process for Financial Year 2023 and Financial Year 2024

Matters discussed by the Audit Committee together with KAP PSS/EY, Internal Auditor, and Management, among others:

- a. The closing audit process of the Financial Statements as of December 31, 2023, for the consolidated Subsidiaries and the Parent Entity (PT Telkom Indonesia (Persero) Tbk), which includes significant accounting and auditing issues, IT General Control & Application Control, quality and acceptability to Financial Accounting Standards, appropriateness of accounting estimates and judgment and adequacy of disclosures in the consolidated financial statements.
- b. Internal Control Over Financial Reporting (ICoFR) is implemented by management to ensure that the financial statements are fairly presented and free from material misstatement.

- c. Audited Consolidated Financial Statements and Notes to Consolidated Financial Statements in the Annual Report (Form 20F).
- d. The Audit Committee also reviews and discusses with KAP PSS/EY the Management's compliance with Capital Market regulations and other regulations related to the company's business, in accordance with PSA 62 standards which aim to:
 - i. Ensure that the company has complied with all applicable regulations, thereby reducing legal, reputational and operational risks.
 - ii. Provide assurance to stakeholders that the company is well managed and in accordance with the principles of regulatory compliance.
 - iii. Increase transparency and accountability in the implementation of corporate governance.
- e. In relation to the Integrated Audit process for Financial Year 2024, the Audit Committee also discussed audit planning and audit scoping as well as Early Warning Report (EWR).

5. Evaluation of the performance of the Independent Auditor who audited the Company's consolidated financial statements for the Financial Year 2023 and providing recommendations to the Board of Commissioners regarding the appointment of an Independent Auditor who will audit the Company's consolidated financial statements for the Financial Year 2024

- a. The Audit Committee has prepared an evaluation report on the audit of the Company's consolidated financial statements for the Financial Year 2023, which was submitted to the Board of Commissioners and the Financial Services Authority (OJK).
- b. Based on the evaluation report of the audit of the consolidated financial statements for the Financial Year 2023, the Audit Committee provided recommendations to the Board of Commissioners regarding the Independent Auditor to audit the consolidated financial statements for the Financial Year 2024.

The Board of Commissioners then proposed the Independent Auditor candidate to the Company's Annual General Meeting of Shareholders (AGMS).

- c. In addition, the Audit Committee provides pre-approval for the Independent Auditor to provide non-audit services to ensure independence.

6. Review and supervise the Internal Audit Department Work Program implementation every quarter

Matters carried out by the Audit Committee, among others:

- a. Review the Management Report of the Internal Audit Department, which contains the implementation of the entire Internal Audit Department's work program, and the obstacles encountered in the field.
- b. Assessing the progress of completion of internal audits, special audits, and investigative audits, as well as monitoring the status of resolution of pending issues.
- c. Evaluate the progress of internal consulting provided by Internal Audit (an independent sub-department separate from the audit department) to business/risk owners.
- d. Monitor the progress of implementing the submitted recommendations, both from the results of audits (internal and external) and internal consultations.
- e. Monitor the development of maturity level and sustainability of Internal Audit.

7. Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) of Internal Audit Department for Financial Year 2025

The Audit Committee has reviewed and discussed the proposed Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) of the Internal Audit Department for Fiscal Year 2025. In this process, the Audit Committee provided constructive input and recommendations on the proposed work program to ensure the programs are relevant and aligned with the Company's internal control and supervision needs. After review and discussion,

the Audit Committee ensures that the work program has undergone a thorough evaluation before it is finally approved and determined by Management to be implemented in the coming year.

8. Annual Workshop with the Internal Audit Department

The Audit Committee held a workshop with the Internal Audit Department to explore the dynamics of the Internal Audit function and identify best practices that can be applied. The workshop also aimed to understand the company's changing needs for the Internal Audit function and changes in business and corporate actions, such as five bold moves or other business strategy changes.

In the workshop, a strategic session discussed various important matters related to the adequacy of fulfilling the duties and functions of Internal Audit to ensure that this function can effectively support firm internal control. In addition, the session also discussed how to strengthen the Internal Audit function to face current and future challenges, such as technological developments, new risks, or regulatory changes. The focus of this workshop was to develop strategies that can enhance the role of Internal Audit in supporting the sustainability and growth of the company, as well as maintaining the reliability of financial statements and compliance with applicable regulations, given the increasingly high expectations of stakeholders for transparency, accountability, and corporate governance.

9. Supervise the Social and Environmental Responsibility (CSR) Program audit process carried out by the Community Development Center (CDC) Unit

The Audit Committee has held discussions with CDC management regarding the implementation of the Social and Environmental Responsibility Program—PUMK (Social and Environmental Responsibility—Micro and Small Business Program) for the year 2024. This discussion aims to ensure that the program is well-planned and implemented in accordance with the objectives and policies that have been set.

In addition, the Audit Committee also discussed with KAP PSS/EY the entire audit process of the financial statements of the Social and Environmental Responsibility—PUMK Program for the fiscal year 2023. This discussion covered the Agreed Upon Procedure (AUP), which focused on compliance with applicable regulations in the program's management. The objective is to ensure that the program is managed with transparency and in accordance with existing regulations.

In addition, the Audit Committee also discussed with KAP PSS/EY the audit planning for the financial statements of the TJSL—PUMK Program for the fiscal year 2024. This discussion is important so that the audit can run smoothly and on target and ensure that the program's financial statements provide an accurate picture and comply with applicable standards.

10. Review and formulation of TelkomGroup Management Letter 2024

The Audit Committee has held discussions with Internal Audit regarding the results of internal and external audits conducted in 2024. This discussion discussed various opportunities for improvement or significant findings found during the audit process. These findings may include weaknesses in the internal control system, non-compliance of procedures with applicable policies, or other areas that require more attention to improve the company's performance and compliance.

After discussing the findings, the Audit Committee also explores the recommendations provided by the internal and external auditors. The recommendations aim to correct deficiencies or weaknesses found during the audit, with a focus on improving efficiency, effectiveness, and better control.

The Audit Committee ensures that the recommendations are submitted to Management for immediate follow-up so that the company can improve and strengthen its internal control

system. In addition, the Audit Committee will monitor the implementation of the recommendations to ensure that the necessary improvements can be made appropriately and effectively.

11. Review and supervise special assignments the Board of Commissioners gives to the Audit Committee

The Audit Committee has reviewed and discussed several dispositions the Board of Commissioners gave. These dispositions relate to decisions or instructions that need to be followed up by management or related parties in the company. The Audit Committee evaluates to ensure that the disposition is in accordance with applicable policies and procedures, positively impacting the company's overall management, and is carried out correctly, on time, and in accordance with the desired objectives. This supervision aims to ensure transparency, accountability, and compliance with applicable regulations in every step taken by management in following up on the disposition given.

12. Join Committee Assignment with other Committees within the Board of Commissioners

In accordance with the special assignments given by the Board of Commissioners, the Audit Committee carries out joint committee assignments with other committees, such as KEMPR and/or the Nomination and Remuneration Committee. One of the main topics discussed is a study related to the accounting and audit aspects of the corporate action plan to be carried out by the Company. In this assignment, the Audit Committee will ensure that each step in the corporate action is thoroughly examined, especially from the accounting and audit side, including identifying possible impacts on the Company's financial statements and risk management. In addition, the Audit Committee also evaluates the adequacy of disclosure and compliance with applicable regulations so that corporate actions can be carried out transparently, efficiently, and in accordance with

established standards. Other joint assignments are with the Nomination and Remuneration Committee regarding key performance indicators of the Board of Directors both individually and collegially, and verification of the integrity of talent candidates who will be placed in strategic positions in the Company or its subsidiaries.

13 Audit Committee Annual Work Program 2025

The Audit Committee has submitted the Audit Committee Annual Work Program for 2025 to the Board of Commissioners. Submitting this Annual Work Program ensures that the work program compiled has comprehensively covered all duties and responsibilities outlined in the Audit Committee Charter. The Audit Committee also ensures that the annual work program includes special tasks assigned by the Board of Commissioners. These special tasks can be in the form of assignments related to certain issues or projects considered important by the Board of Commissioners and need special attention from the Audit Committee, such as specific audits, evaluation of certain risks, or supervision of new company policies.

The Audit Committee strives to ensure the annual work program is relevant and covers all aspects that need attention during the year. The work program serves as a guideline for the Audit Committee in carrying out its duties and responsibilities more focused and in accordance with the company's needs and the principles of good corporate governance.

14. Audit Committee Charter Update in 2024

- a. The Audit Committee has evaluated the Audit Committee Charter to ensure that its contents and provisions are still in accordance with the current objectives, duties, and needs of the company, including the latest regulatory changes, including Regulation of the Minister of SOEs Number PER-2/MBU/03/2023 on Guidelines for Governance

and Significant Corporate Activities of State-Owned Enterprises. This process includes checking the structure, responsibilities, and functions set out in the Charter.

- b. Based on the results of evaluation and discussion, the Audit Committee has developed an updated Audit Committee Charter that includes necessary changes or additions. The revised Charter has been well structured and covers all relevant roles and responsibilities. It is set out in the Decision of the Board of Commissioners Number 13/KEP/DK/2024 dated July 9, 2024.

15. Review of incoming complaint information through the Whistleblowing System (WBS) program Fiscal Year 2024

The Audit Committee evaluates and monitors all incoming Whistleblowing System (WBS) reports through the Telkom Integrity Line and conducts a review and follow-up of each WBS report according to the level of escalation. In addition, the Audit Committee coordinates with relevant stakeholders to ensure that each WBS report has been handled in accordance with good governance principles.

16. Oversight of employee integrity management with the Directorate of Human Capital Management (HCM)

- a. My Integrity application is aimed at monitoring and improving the culture of integrity and reporting violations.
- b. ISO 37001:2016 SMAP, a form of implementation of anti-bribery management standards to manage bribery risks.
- c. The Business Ethics and Integrity Pact is a guideline for implementing ethical values and an integrity commitment among employees.
- d. LHKPN is part of corruption prevention efforts through wealth reporting for Company officials.

Audit Committee's Meeting

Audit Committee's Meeting Policy

Based on Telkom's Audit Committee Charter, the Audit Committee is required to hold meetings at least once every month. This provision is more intensive than Financial Service Authority's Regulation No. 55/POJK.04/2015 regarding the Establishment and Implementation Guidance of the Audit Committee, particularly Article 13, which only requires meetings to be held at least once every three months.

The Implementation of Audit Committee Meetings

Throughout 2024, Telkom Audit Committee has held Committee meetings as many as 30 times, with the attendance rate presented in the following table.

Audit Committee Meeting in 2024

No	Date	Meeting Agenda/Discussion					
1.	Thursday, January 18, 2024	Weekly Progress Integrated Audit 2023 Discussion					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	-	✓	✓
2.	Friday, January 26, 2024	Discussion of Management Report & Significant/Critical Issue TW4 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
3.	Wednesday, February 7, 2024	Discussion of the Progress of the 2023 Integrated Audit					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
4.	Tuesday, February 13, 2024	Audit of Telkom Access Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
5.	Tuesday, February 13, 2024	MetraNet Closing Meeting Audit for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
6.	Thursday, February 15, 2024	Audit of Telkomsat Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
7.	Thursday, February 15, 2024	Audit of TDE Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
8.	Friday, February 16, 2024	Audit of PINS Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
9.	Monday, February 19, 2024	Audit Closing Meeting of PT Graha Sarana Duta for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓

No	Date	Meeting Agenda/Discussion					
10.	Tuesday, February 20, 2024	Audit of PT Infrastruktur Telekomunikasi Indonesia Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
11.	Wednesday, February 21, 2024	Audit Closing Meeting of PT Telekomunikasi Indonesia International for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
12.	Thursday, February 29, 2024	Audit of Mitratel Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
13.	Thursday, February 29, 2024	Audit of PUMK / TJSL Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
14.	Friday, March 1, 2024	Audit of Sigma Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
15.	Friday, March 1, 2024	Metra Closing Meeting Audit for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
16.	Friday, March 8, 2024	Audit of Telkomsel's Closing Meeting for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
17.	Monday, March 18, 2024	Discussion of the 2023 Integrated Audit Progress					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
18.	Wednesday, March 20, 2024	Audit Closing Meeting of PT Telkom Indonesia for Fiscal Year 2023					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
19.	Wednesday, April 17, 2024	Discussion of the First Quarter Financial Statements 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
20.	Wednesday, April 24, 2024	Discussion of Management Report & Significant / Critical Issue TW I 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
21.	Monday, July 29, 2024	Discussion of Management Report & Significant/Critical Issue & Financial Report TW II 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
22.	Thursday, September 19, 2024	Discussion of the PUMK / TJSL Financial Statements for the First Semester of 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓

No	Date	Meeting Agenda/Discussion					
23.	Thursday, October 10, 2024	Discussion of Planning & Scoping Integrated Audit 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
24.	Tuesday, October 15, 2024	ITGC Remediation Discussion					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
25.	Friday, October 18, 2024	CSA discussion with IA and RM					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
26.	Thursday, October 24, 2024	Discussion of Management Report & Significant / Critical Issue TW III-2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
27.	Wednesday, October 30, 2024	Discussion of the Financial Statements of TW III 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
28.	Thursday, November 14, 2024	Discussion of the Progress of Integrated Audit 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		-	✓	✓	N/A	✓	✓
29.	Friday, December 6, 2024	Discussion of the Progress of Integrated Audit 2024					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓
30.	Monday, December 23, 2024	Discussion of PKAT & PKNAT IA 2025					
	Attendance List	BDA	BPSB	WI	ANN	EBS	ES
		✓	✓	✓	N/A	✓	✓

Remark:

BDA	Bono Daru Adji	WI	Wawan Iriawan	EBS	Emmanuel Bambang Suyitno
BPSB	Bambang Permadi Soemantri Brodjonegoro	ANN	Abdi Negara Nurdin	ES	Edy Sihotang

Audit Committee’s Meeting Attendances 2024

No.	Name	Total Meetings	Total Attendances	Percentage of Attendance (%)
1.	Bono Daru Adji	30	29	97
2.	Bambang P. S. Brodjonegoro	30	30	100
3.	Wawan Iriawan	30	30	100
4.	Abdi Negara Nurdin*	1	0	0
5.	Emmanuel Bambang Suyitno	30	30	100
6.	Edy Sihotang	30	30	100

Remark:

* : Abdi Negara Nurdin Attendance until 19 January 2024

Audit Committee's Education and Training

Audit Committee's Education and Training Policy

To improve the competence and capability of its members, the Telkom Audit Committee consistently participates in education and training programs as mandated by the Financial Services Authority Regulation Number 55/POJK.04/2015 on the Establishment and Implementation Guidelines of the Audit Committee, particularly in Article 7 letter d, as well as the Regulation of the Minister of SOEs Number PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and the Regulation of the Deputy Minister of SOEs for Finance and Risk Management Number SK-3/DKU.MBU/05/2023, dated May 26, 2023, on Technical Guidelines for the Composition and Qualifications of Risk Management Organs within State-Owned Enterprises, which regulates the composition of Integrated Governance Committee members. These provisions emphasize the importance of each member of the Audit Committee having adequate knowledge, both in carrying out supervisory duties and in understanding business risks relevant to the Company's business activities.

Audit Committee Education and Training in 2024

To improve and develop their competencies, Telkom Audit Committee members regularly participate in various trainings, seminars, and workshops. The following table presents information on the training that members of the Audit Committee have participated in during 2024.

Audit Committee Education and Training in 2024

No.	Training Programs	Organizers	City/Country	Date	Participants
1.	Dissemination of the Results of the Study on the Implementation of the First Year of HAU in LAI on the Issuer's Audited Financial Statements for the Fiscal Year 2022	Indonesian Institute of Public Accountants (IAPI) & OJK	Online	June 5, 2024	E. Bambang Suyitno
2.	Finance, Risk Management & Corporate Governance	London Premier Center (LPC)	Barcelona	June 24-28, 2024	E. Bambang Suyitno
3.	Financial Accounting and Detecting Fraud	London Premier Centre	Singapore	July 1-5, 2024	Edy Sihotang
4.	Enhancing Financial Reporting Integrity Through Robust Internal Controls	SPA FEB UI	Online	July 27, 2024	E. Bambang Suyitno
5.	The Strategic Role of the Audit Committee in Realizing a Secure Cyber Domain	Indonesian Audit Committee Association (IKAI)	Jakarta	August 1, 2024	E. Bambang Suyitno
6.	Business Presentation & Storytelling Skills	Foster & Bridge Indonesia	Jakarta and Bogor	5.6, August 14, 2024	1. E. Bambang Suyitno 2. Edy Sihotang
7.	Uncovering Accounting Fraud - Forensic Audit Technology	SPA FEB UI	Online	August 10, 2024	E. Bambang Suyitno
8.	Tips & Tricks for Effective Communication Based on Personality	Institute of Applied Psychology UI	Bogor	August 15, 2024	1. E. Bambang Suyitno 2. Edy Sihotang
9.	Preparation and Evaluation of KPI of the Board of Commissioners	Telkom Corpu	Jakarta	August 19, 2024	1. E. Bambang Suyitno 2. Edy Sihotang
10.	ACIIA Regional Conference	Institute of Internal Auditor (IIA)	Bali	August 28-29, 2024	Edy Sihotang
11.	Strengthening Financial Integrity: Advanced Strategies and Innovations in Anti Fraud	Financial Services Authority (OJK) Institute	online	September 21, 2024	1. E. Bambang Suyitno 2. Edy Sihotang

No.	Training Programs	Organizers	City/Country	Date	Participants
12.	Tax Update, PSAK and Sustainability Reporting 2024	Indonesian Institute of Accountants (IAI)	online	September 24-25, 2024	E. Bambang Suyitno
13.	SPI Talk 2024	FKSPI	Bandung	November 28-29, 2024	Edy Sihotang
14.	"Fraud & Forensic Investigations" PPL 2 IKAI	Indonesian Audit Committee Association (IKAI)	Jakarta	December 3, 2024	E. Bambang Suyitno
15.	Risk Beyond 2024: Sustainable Symphony – Echoes of Change	Enterprise Risk Management Academy (ERMA)	Bali	December 5-6, 2024	E. Bambang Suyitno

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.

COMMITTEE FOR NOMINATION AND REMUNERATION

The Nomination and Remuneration Committee (KNR) is one of the Committees established by the Board of Commissioners to assist the Board of Commissioners in its supervisory function, especially on nomination and remuneration policies and processes within the Company. In carrying out its duties, KNR acts professionally and independently to ensure that the policies and processes carried out by the Company in the field of nomination and remuneration, both at the level of the Company and its subsidiaries, are in line with the Company's goals and objectives and run in accordance with the principles of good corporate governance and the provisions of applicable laws and regulations.

The establishment and implementation of the duties of the KNR are guided by FSA Regulation No. 34/POJK.04/2014 on the Nomination and Remuneration Committee of Issuers or Public Companies, Regulation of the Minister of SOEs No. PER-2/MBU/03/2023 on Guidelines for Governance and Significant Corporate Activities of State-Owned Enterprises and Regulation of the Minister of SOEs Number PER-3/MBU/03/2023 on Organs and Human Resources of State-Owned Enterprises.

To further regulate the establishment and implementation of the KNR's duties, the Resolution of the Board of Commissioners issued Board of Commissioners No. 14/KEP/DK/2024, dated July 23, 2024, contains the Charter of the Nomination and Remuneration Committee.

KNR's Scope, Duties, and Responsibilities

Based on the Nomination and Remuneration Committee's Charter Guidelines issued through the Resolution of the Board of Commissioners No. 14/KEP/DK/2024 dated July 23, 2024, KNR Telkom has the following scope, duties, and responsibilities:

1. For Nomination

- Conduct periodic reviews of the Company's Talent Management System and monitor and evaluate its implementation;
- Evaluate the talent classification system and procedures carried out by the Board of Directors;
- Evaluate the position of the subsidiary's assets and income against Telkom parent's assets and income as a basis for proposing candidates for the management of the subsidiary to the GMS/Minister. The evaluation will be carried out no later than one month after the implementation of Telkom's AGMS;
- Validate and calibrate the talent proposed by the Board of Directors to the Board of Commissioners/Board of Supervisors (selected talent) to produce a list of talents to be nominated by the Board of Commissioners/Board of Supervisors (nominated talent) to the GMS/Minister;
- Evaluate the Candidate for the Company's Deputy who will be proposed as a member of the Board of Directors or the Board of Commissioners of the Company's subsidiaries, before submitting it to the GMS/Minister;