2. To help the Company to ensure that internal controls and risk management systems have been implemented effectively and efficiently about:

   a. Financial reporting to produce information that is free from material misstatement and by applicable standards and regulations;

   b. Operational controls to ensure that management objectives are achieved appropriately;

   c. Asset management has been carried out appropriately to protect assets from physical and legal risks and ensure optimal use of assets;

   d. Ensure that the Company's activities comply with the applicable laws and regulations.

3. To monitor, analyze, and report on follow-up improvements that have been recommended;

4. To develop evaluation methods and quality improvement programs for the activities and results of the Internal Audit in collaboration with the Audit Committee;

5. To provide consultancy needed by the Company, Subsidiaries, Affiliated Companies, and Other Entities following the agreed scope of internal audit;

6. To perform audit synergies with units that carry out the internal audit function in Subsidiaries, Affiliated Companies, and Other Entities;

7. Follow up on reports of whistle-blowers coming through the Telkom Integrity Line regarding alleged fraud in the Company, Subsidiaries, and other Affiliated Entities, and submit reports to the Audit Committee and President Director.

INTERNAL AUDIT DEPARTMENT'S STRUCTURE AND POSITION

Telkom's Internal Audit Department is headed by the Senior Vice President (SVP), who is appointed and dismissed by the President Director with the approval of the Board of Commissioners. The IA Department reports directly to the President Director. Until the end of 2024, IA Telkom consists of 88 people.

In line with the Financial Service Authority's Regulation No. 56/POJK.04/2015 regarding the Formation and Guidelines for Preparing the Internal Audit Unit Charter, the President Director, with the approval of the Board of Commissioners, can dismiss SVP IA who do not meet the requirements and/or fail or are incompetent in carrying out their duties. Until the end of 2024, IA Telkom's organizational structure chart is as follows:
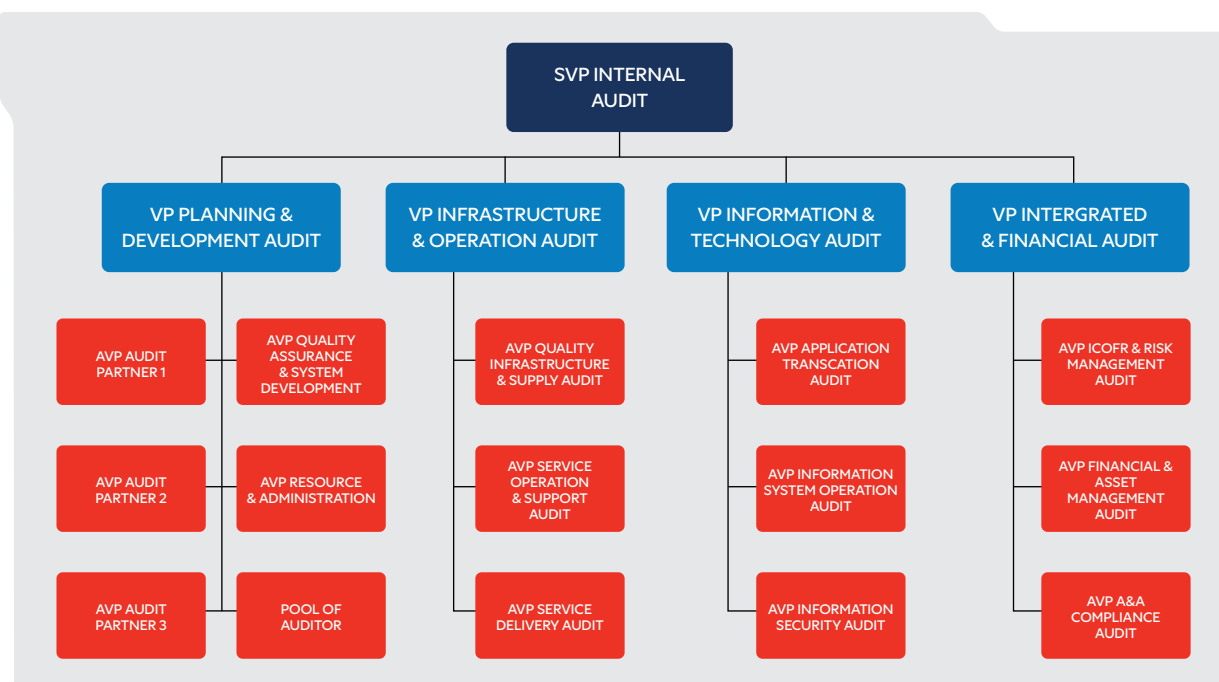
INTERNAL AUDIT DEPARTMENT'S TASK IMPLEMENTATION

Every year, IA Telkom makes a work plan as outlined in the Program Kerja Audit Tahunan (PKAT) or Annual Audit Work Program and Program Kerja Non-Audit Tahunan (PKNAT) or Annual Non-Audit Work Program of the Internal Audit Department, which the Audit Committee and the Main Director approve. In 2023, IA Telkom carried out 54 assignments outside PKNAT, which included audit, consultation, evaluation, and review activities. The description of IA Telkom's activities is as follows:

Sub Departement	Audit	Consultation	Evaluation	Review	Total
Infrastructure & Operation Audit (IOA)	8	4	-	3	15
Integrated & Financial Audit (IFA)	5	4	5	13	27
Information & Technology Audit (ITA)	3	7	1	1	12
Total	**16**	**15**	**6**	**17**	**54**

INTERNAL AUDIT'S QUALIFICATION AND PROFESSIONAL CERTIFICATION

Telkom Internal Auditors need to have various certifications to carry out standardized work so that the quality of internal supervision can run well. At the end of 2024, the certifications held by IA Telkom employees are as follows:

No.	Certification Type	Number of Certification
1.	Asean Chartered Professional Accountant (ACPA)	3
2.	Certificate in International Financial Reporting Standard (IFRS)	3
3.	Certification in Audit Committee Practices (CACP)	7
4.	Certification of Internal Audit Executive (CIAE)	3
5.	Certified Behavior Consultant (CBC)	2
6.	Certified Business Hijrah Coach (CBHC)	1
7.	Certified Compliance Professional (CCP)	39
8.	Certified Data Center Professional (CDCP)	1
9.	Certified Data Privacy Solution Engineer (CDPSE)	1
10.	Certified Data Science Specialist (CDSS)	1
11.	Certified Financial Consultant (CFC)	1
12.	Certified Fraud Examiner (CFE)	5
13..	Certified Governance, Risk Management and Compliance Auditor (GRCA)	1
14.	Certified Governance, Risk Management and Compliance Professional (GRCP)	1
15.	Certified Human Resource Professional Executive (CHRPE)	1
16.	Certified Indonesia Scrum Master I	1
17.	Certified Information Systems Auditor (CISA)	3
18.	Certified Information Systems Security Professional (CISSP)	1
19.	Certified Internal Audit Leader (CIAL)	5
20.	Certified Internal Audit Officer (CIAO)	28
21.	Certified Internal Auditor (CIA)	5