

Appendix 3. POJK 51/2017 and SEOJK 16/2021 Disclosure Index

[OJK G.4]

No Index	Index Name	Page
Sustainability Strategy		
A.1	Explanation of sustainability strategy	pp. 60-63
Overview of Sustainability Performance		
B.1	Economic aspect	p. 10
B.2	Environmental aspect	p. 10
B.3	Social aspect	p. 11
Company Profile		
C.1	Vision, mission, and sustainability values	pp. 28-29
C.2	Company address	pp. 26-27
C.3	Scale of business	pp. 24-25
C.4	Products, services, and business activities conducted	pp. 23-25
C.5	Association memberships	pp. 234-236
C.6	Significant changes in issuers and public companies	p.23
Statement of the Board of Director		
D.1	Statement of the Board of Director	pp. 14-16
Sustainability Governance		
E.1	Person in charge of sustainable finance implementation	pp. 41-44
E.2	Competency development related to sustainable finance	pp. 46-47
E.3	Risk assessment of sustainable finance implementation	pp. 56-60
E.4	Relationship with stakeholders	pp. 51, 118-121
E.5	Issues on the implementation of sustainable finance	pp. 56-60
Sustainability Performance		
F.1	Activities to build a culture of sustainability	pp. 47-50
Economic Performance		
F.2	Comparison of production targets and performance, portfolio, Financing targets, or investments, income, and profit/loss	Annual Report
F.3	Comparison of portfolio targets and performance, financing targets or investment in financial instruments or projects that align with sustainable finance	Annual Report
Environmental Performance		
General Aspect		
F.4	Environmental cost	p. 102
Material Aspect		
F.5	Use of environmentally friendly materials	pp. 93-94
Energy Aspect		
F.6	Amount and intensity of energy usage	pp. 104-109
F.7	Efforts and achievements of energy efficiency and renewable energy usage	pp. 74-82
Water Aspect		

No Index	Index Name	Page
F.8	Water usage	p. 95
Biodiversity Aspect		
F.9	Impacts of operations near or within conservation area or area with biodiversity	pp. 98-99
F.10	Biodiversity conservation efforts	pp. 98-101
Emission Aspect		
F.11	Amount and intensity of emissions produced by type	pp. 104-109
F.12	Initiatives and achievements for emission reduction	pp. 74-82
Aspects of Waste and Effluent		
F.13	Amount of waste and effluent generated by type	p. 90
F.14	Waste and effluent management mechanism	pp. 89, 96-97
F.15	Spills that occurred (if any)	Irrelevant
Aspects of Complaints Related to the Environment		
F.16	Number and materials of environmental complaints received and resolved	p. 98
Social Performance		
F.17	Commitment to provide equal services for products and/or services to consumers	pp. 143-145
Employment Aspect		
F.18	Equal employment opportunity	pp. 122-124
F.19	Child labor and forced labor	pp. 122-124
F.20	Regional Minimum Wage	pp. 124-125
F.21	Decent and safe working environment	pp. 131-141
F.22	Employee training and capability development	pp. 125-130
Community Aspect		
F.23	Impact of the operation on the surrounding community	p. 147
F.24	Community complaints	pp. 143, 187-188, 195
F.25	Environmental Social Responsibility Activities (CSR)	pp. 147-162
Responsibility for Sustainable Product/Service Development		
F.26	Innovation and development of sustainable financial products/services	p. 145
F.27	Products/services that have been evaluated for customer safety	p. 145
F.28	Products/service impact	p. 145
F.29	Number of products recalled	p. 145
F.30	Customer satisfaction survey for sustainable financial products and/or services	pp. 143-144
Miscellaneous		
G.1	Written verification from an independent party	p. 237
G.2	Feedback form	p. 243
G.3	Responses to previous year's sustainability report feedback	p. 9
G.4	List of Disclosures in accordance with Financial Services Authority Regulation Number 51/POJK.03/2017 concerning the Implementation of Sustainable Finance for Financial Services Institutions, Issuers, and Public Companies	pp. 220-221

Appendix 4. GRI Disclosure Index

Usage Statement

PT Telkom Indonesia (Persero) Tbk has reported the information cited in the GRI content index for the period January 1 to December 31, 2025 with reference to the GRI 2021

GRI Used

GRI 2021

GRI Standards	Indicators	Disclosure	Page
GRI 2: General Disclosures 2021	2-1	Organizational details	pp. 24-27
	2-2	Entities included in the organization's sustainability reporting	p. 6
	2-3	Reporting period, frequency and contact point	pp. 6-7, 9
	2-4	Restatements of information	pp. 7-8
	2-5	External assurance	p. 8
	2-6	Activities, value chain and other business relationships	pp. 23-25
	2-7	Employees	pp. 26, 163-173
	2-8	Workers who are not employees	pp. 163-173
	2-9	Governance structure and composition	pp. 35-38, 41
	2-10	Nomination and selection of the highest governance body	pp. 38-39
	2-11	Chair of the highest governance body	p. 35
	2-12	Role of the highest governance body in overseeing the management of impacts	pp. 41-43
	2-13	Delegation of responsibility for managing impacts	pp. 41-45
	2-14	Role of the highest governance body in sustainability reporting	p. 52
	2-15	Conflicts of interest	pp. 39, 187
	2-16	Communication of critical concerns	pp. 42, 117, 187-189
	2-17	Collective knowledge of the highest governance body	p. 46
	2-18	Evaluation of the performance of the highest governance body	pp. 39-40
	2-19	Remuneration policies	p. 40
	2-20	Process to determine remuneration	pp. 40-41
	2-21	Annual total compensation ratio	• Annual total compensation ratio: 19.7:1 • Change in annual total compensation ratio: -1.9:1
	2-22	Statement on sustainable development strategy	pp. 60-65
	2-23	Policy commitments	pp. 45, 184
	2-24	Embedding policy commitments	pp. 45, 47-50
	2-25	Processes to remediate negative impacts	pp. 187-189, 195

GRI Standards	Indicators	Disclosure	Page
	2-26	Mechanisms for seeking advice and raising concerns	pp. 187-189, 195
	2-27	Compliance with laws and regulations	p. 180
	2-28	Membership associations	pp. 234-236
	2-29	Approach to stakeholder engagement	pp. 51, 117-122
	2-30	Collective bargaining agreements	p. 117
	3-1	Process to determine material topics	pp. 41-42
GRI 3: Material Topics 2021	3-2	List of material topics	pp. 42-45

Material Topics

GRI Standards	Indicators	Disclosure	Page
Climate Change and Energy Management			
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 69-70
GRI 102: Climate Change 2025	102-1	Transition plan for climate change mitigation	pp. 74-75, 233
	102-2	Climate change adaptation plan	p. 83
	102-3	Just transition	p. 103
	102-4	GHG emissions reduction targets and progress	pp. 70-75, 110-111, 233
	102-5	Scope 1 GHG emissions	pp. 70-72, 104-107, 231-232
	102-6	Scope 2 GHG emissions	pp. 70-72, 104-107, 231-232
	102-7	Scope 3 GHG emissions	pp. 70-73, 104-107, 231-232
	102-8	GHG emissions intensity	pp. 106-107
GRI 302: Energy 2016	302-1	Energy consumption within the organization	pp. 104-109
	302-3	Energy intensity	pp. 108-109
	302-4	Reduction of energy consumption	pp. 75, 108-109
GRI 305: Emissions 2016	305-1	Direct (Scope 1) GHG emissions	pp. 70-72, 104-107, 231-232
	305-2	Energy indirect (Scope 2) GHG emissions	pp. 70-72, 104-107, 231-232
	305-3	Other indirect (Scope 3) GHG emissions	pp. 70-73, 104-107, 231-232
	305-4	GHG emissions intensity	pp. 104-109
	305-5	Reduction of GHG emissions	pp. 110-111, 233
Resource Management			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 89
GRI 306: Waste 2020	306-3	Waste generated	pp. 90-94

GRI Standards	Indicators	Disclosure	Page
Equality, Diversity, and Inclusion			
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 115-116
GRI 401: Employment 2016	401-1	New employee hires and employee turnover	pp 163-172
	401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	p. 124
	401-3	Parental leave	pp. 124, 163-172
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	pp 163-167
	404-2	Programs for upgrading employee skills and transition assistance programs	pp. 125-129
	404-3	Percentage of employees receiving regular performance and career development reviews	pp. 129-130
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	pp. 35-38, 123-124, 163-167
	405-2	Ratio of basic salary and remuneration of women to men	p. 124
GRI 406: Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	p. 131
Employee Health and Safety			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 133
GRI 403: Occupational Health and Safety 2018	403-1	Occupational health and safety management system	p. 134
	403-2	Hazard identification, risk assessment, and incident investigation	pp. 135-136
	403-3	Occupational health services	p. 138
	403-4	Worker participation, consultation, and communication on occupational health and safety	pp. 133-134
	403-5	Worker training on occupational health and safety	pp. 136-138
	403-6	Promotion of worker health	p. 138
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	pp. 135-136
	403-8	Workers covered by an occupational health and safety management system	p. 134
	403-9	Work-related injuries	p 138, 174-175
	403-10	Work-related ill health	pp. 135-136
Customer Experience			
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 142-143
GRI 416: Customer Health and Safety 2016	416-1	Assessment of the health and safety impacts of product and service categories	p. 145
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 145

GRI Standards	Indicators	Disclosure	Page
Digital Inclusivity and Community Engagement			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 146
GRI 413 : Local Communities 2016	413-1	Operations with local community engagement, impact assessments, and development programs	p. 147
Regulatory Compliance			
GRI 3: Material Topics 2021	3-3	Management of material topics	pp. 179-180
GRI 206: Anti-competitive Behavior 2016	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 181
GRI 417: Marketing and Labeling 2016	417-1	Requirements for product and service information and labeling	p. 181
	417-2	Incidents of non-compliance concerning product and service information and labeling	p. 181
	417-3	Incidents of non-compliance concerning marketing communications	p. 181
Ethical Business Practices			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 184
GRI 205: Anti-corruption 2016	205-1	Operations assessed for risks related to corruption	p. 185
	205-2	Communication and training about anti-corruption policies and procedures	pp. 186-187
	205-3	Confirmed incidents of corruption and actions taken	p. 187
Cybersecurity and Data Privacy			
GRI 3: Material Topics 2021	3-3	Management of material topics	p. 191
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 195

Appendix 5. SASB Disclosure Index

Software & IT Services Industry

Topic	Standard	Information disclosed	Page/Notes
Environmental Footprint of Hardware Infrastructure	TC-SI-130a.1	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	pp. 106-109
	TC-SI-130a.2	1. Total water withdrawn 2. Total water consumed * Percentage of each in regions with High or Extremely High Baseline Water Stress	1. p. 95 2. Monitoring has not been conducted Telkom disclosed the percentage of assets exposed to High and Extremely High Baseline Water Stress on p. 95
	TC-SI-130a.3	Discussion of the integration of environmental considerations into strategic planning for data centre needs	p. 76
Data Privacy & Freedom of Expression	TC-SI-220a.1	Description of policies and practices relating to targeted advertising and user privacy	Personal Data Protection Guidelines p. 193
	TC-SI-220a.2	Number of users whose information is used for secondary purposes	No calculation has been done for this metric, but how the data is processed and managed is described on pp. 192-196
	TC-SI-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	p. 194
	TC-SI-220a.4	1. Number of law enforcement requests for user information 2. Number of users whose information was requested 3. Percentage resulting in disclosure	TelkomGroup does not make disclosures unless required for law enforcement purposes
	TC-SI-220a.5	List of countries where core products or services are subject to government required monitoring, blocking, content filtering, or censoring	p. 185
Data Security	TC-SI-230a.1	1. Number of data breaches 2. Percentage that are personal data breaches 3. Number of users affected	p. 194
	TC-SI-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	p. 197

Topic	Standard	Information disclosed	Page/Notes
Recruiting & Managing a Global, Diverse & Skilled Workforce	TC-SI-330a.1	Percentage of employees that require a work visa	14% of Telin's employees require a work visa
	TC-SI-330a.2	Employee engagement as a percentage	pp. 117,121
	TC-SI-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	pp. 163-173
Intellectual Property Protection & Competitive Behaviour	TC-SI-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	p.181
Managing Systemic Risks from Technology Disruptions	TC-SI-550a.1	1. Number of performance issues 2. Number of service disruptions 3. Total customer downtime	p. 173
	TC-SI-550a.2	Description of business continuity risks related to disruptions of operations	p. 60

Telecommunication Services Industry

Topik	Standar	Informasi yang diungkapkan	Halaman/ Catatan
Environmental Footprint of Operations	TC-TL-130a.1	1. Total energy consumed 2. Percentage grid electricity 3. Percentage renewable	pp. 106-109
Product End-of-Life Management	TC-TL-440a.1	1. Total weight of materials recovered through take-back programmes and recycling services 2. Percentage of recovered materials, by weight, that were reused 3. Percentage of recovered materials, by weight, that were recycled 4. Percentage of recovered materials, by weight, that were landfilled	1. 402.7 tons 2. 83.5 tons (21%) 3. 0 tons (0%) 4. 0 tons (0%) * Telkomsel carries out a take-back program for modem products through GraPARI. The remaining 319.2 tons (79%) of modems recovered through the take-back program are recorded as unused inventory.
Managing Systemic Risks from Technology Disruptions	TC-TL-550a.1	1. System average interruption duration 2. System average interruption frequency 3. Customer average interruption duration	1. No measurement was taken 2. p. 173 3. p. 173

Topik	Standar	Informasi yang diungkapkan	Halaman/ Catatan
Competitive behaviour and open internet	TC-TL-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	p. 181
	TC-TL-520a.2	Average actual sustained download speed of (1) owned and commercially-associated content and (2) non-associated content	Telkom does not make disclosures based on those metrics but only makes disclosures regarding the speed score p. 182
	TC-TL-520a.3	Description of risks and opportunities associated with net neutrality, paid peering, zero-rating, and related practices	Not yet disclosed
Data Privacy	TC-TL-220a.1	Description of policies and practices relating to targeted advertising and customer privacy	Personal Data Protection Guidelines p. 193
	TC-TL-220a.2	Number of customers whose information is used for secondary purposes	No calculation has been done for this metric, but how the data is processed and managed is described on pp. 192-196
	TC-TL-220a.3	Total amount of monetary losses as a result of legal proceedings associated with customer privacy	p. 194
	TC-TL-220a.4	1. Number of law enforcement requests for customer information 2. Number of customers whose information was requested 3. Percentage resulting in disclosure	TelkomGroup does not make disclosures unless required for law enforcement purposes
Data Security	TC-TL-230a.1	1. Number of data breaches 2. Percentage that are personal data breaches 3. Number of customers affected	p. 194
	TC-TL-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	p. 196

Internet Media & Services Industry

Topic	Standard	Information disclosed	Page/Notes
Environmental Footprint of Hardware Infrastructure	TC-IM-130a.1	1. Total energy consumed 2. Percentage of electricity network purchased 3. Percentage renewable	pp. 106-109
	TC-IM-130a.2	1. Total water withdrawn 2. Total water consumed * Percentage of each in regions with High or Extremely High Baseline Water Stress	1. p. 95 2. Monitoring has not been conducted Telkom disclosed the percentage of assets exposed to High and Extremely High Baseline Water Stress on p. 95
	TC-IM-130a.3	Discussion of the integration of environmental considerations into strategic planning for data center needs	p. 76

Topic	Standard	Information disclosed	Page/Notes
Data Privacy & Freedom of Expression	TC-IM-220a.1	Description of policies and practices relating to targeted advertising and user privacy	Personal Data Protection Guidelines p. 193
	TC-IM-220a.2	Number of users whose information is used for secondary purposes	No calculation has been done for this metric, but how the data is processed and managed is described on p. 192-196
	TC-IM-220a.3	Total amount of monetary losses as a result of legal proceedings associated with user privacy	p. 194
	TC-IM-220a.4	1. Number of law enforcement requests for user information 2. Number of users whose information was requested 3. Percentage resulting in disclosure	TelkomGroup does not make disclosures unless required for law enforcement purposes
	TC-IM-220a.5	List of countries where core products or services are subject to government required monitoring, blocking, content filtering, or censoring	p. 185
	TC-IM-220a.6	Number of government requests to remove content, percentage compliance with requests	TelkomGroup does not remove content unless required for law enforcement purposes. TelkomGroup's media and communication ethics are described on p. 185
Data Security	TC-IM-230a.1	1. Number of data breaches 2. Percentage that are personal data breaches 3. Number of users affected	p. 194
	TC-IM-230a.2	Description of approach to identifying and addressing data security risks, including use of third-party cybersecurity standards	p. 197
Employee Recruitment, Inclusion & Performance	TC-IM-330a.1	Percentage of employees that require a work visa	14% of Telin's employees require a work visa
	TC-IM-330a.2	Employee engagement as a percentage	p. 117, 121
	TC-IM-330a.3	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees, and (d) all other employees	pp. 163-173
Intellectual Property Protection & Competitive Behaviour	TC-IM-520a.1	Total amount of monetary losses as a result of legal proceedings associated with anti-competitive behaviour regulations	p. 181

Appendix 6. Disclosure Index Based on IFRS S1 and S2/PSPK 1 and 2

The following indices focus on disclosures related to climate risks and opportunities guided by IFRS S1 and S2/PSPK 1 and 2, unless otherwise stated. The page presented refers to the Telkom Sustainability Report 2025.

Disclosure Requirements	Page/Notes
Governance	Sustainability Governance Framework (pp. 41-46) – covering climate and beyond climate Climate governance (pp. 69)
Strategy	
Risks and opportunities	Managing Sustainability Risks and Opportunities (pp. 57-60) Climate-related Risks and Opportunities (pp. 83-86)
Business model and value chains	Climate-related Risks and Opportunities (pp. 83-86)
Strategy and decision-making	Climate-related Risks and Opportunities (pp. 83-86) Decarbonization Strategy (pp. 74-82)
Financial position, financial performance and cash flow	Financial Impact Assessment (pp. 87-88) Environmental Costs (p. 102)
Resilience	Climate Scenario Analysis (pp. 86-87) Towards Climate-Resilient Telecommunications Services (p. 88)
Risk Management	Managing Sustainability Risks and Opportunities (p. 56-57) – covering climate and beyond climate
Metrics and targets	
Metrics	TelkomGroup's GHG Emission Performance (pp. 70-73) Environmental Performance (pp. 104-111) Appendix 7. GHG Emission Calculation Method (pp. 231-232)
Targets	TelkomGroup Sustainability Targets 2030 (p. 61) Decarbonization Strategy (p. 74)
Target-setting approach and assumptions	Appendix 8. GHG Emission Reduction Target-Setting Methodology (p.233)