

Appendix 11. Opinion on GHG Emission Verification Results

Report No: TRID-GHG-N12-26008
 PT Telkom Indonesia (Persero) Tbk
 and Its Subsidiaries



Opinion of Verification

April 2026
 PT Telkom Indonesia (Persero)
 Graha Merah Putih (GMP) Telkom, Jl. Japati No. 1 40133, Bandung, Jawa Barat, Indonesia

Scope

PT Telkom Indonesia (Persero) ("Responsible Party") engaged PT TUV Rheinland Indonesia ("TRID") to review PT Telkom Indonesia (Persero) and its subsidiaries' 2025 Corporate Greenhouse Gas (GHG) Inventory, and supporting evidence, detailing the GHG emissions and associated source documents over the period January 1st, 2025 to December 31st, 2025. These components are collectively referred to as the "GHG Statement" for the purposes of this report.

The Responsible Party is responsible for the preparation and presentation of information within the GHG Statement. Our responsibility is to express a conclusion as to whether anything has come to our attention to suggest that the GHG Statement is not presented fairly in accordance with generally accepted greenhouse gas (GHG) accounting standards, in particular ISO 14064 Part 1: Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals.

Methodology

We completed our review in accordance with ISO 14064 Part 3:2019 – Greenhouse Gases: Specification with guidance for the verification and validation of greenhouse gas statements. As such, we planned and performed our work in order to provide limited, rather than absolute assurance with respect to the GHG Statement. Our review criteria were based on this guidance. We have reviewed the GHG Statement and associated documentation and we believe our work provides a reasonable basis for our conclusion.

Conclusion

Based on our review, nothing has come to our attention which causes us to believe that the GHG Statement is not presented fairly in accordance with the relevant criteria. During the verification process, TRID identified a few discrepancies in the GHG inventory of PT Telkom Indonesia (Persero) and its subsidiaries. These discrepancies were promptly addressed and corrected by PT Telkom Indonesia. TRID has verified GHG Statement of PT Telkom Indonesia (Persero) and its subsidiaries' as below:

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Sources	Emission (tCO ₂ e)
	2025
Category 1: Direct GHG emissions and removals	46,068.08
1.1. Direct emissions from stationary combustion	12,288.35
1.2. Direct emissions from mobile combustion	21,874.05
1.3. Direct process emissions and removals from industrial processes	-
1.4. Direct fugitive emissions from the release of GHGs in anthropogenic systems	11,905.68
1.5. Direct emissions and removals from land use, land use change and forestry (LULUCF)	-
Category 2: Indirect GHG emissions from imported energy	2,182,493.25
2.1. Indirect emissions from imported electricity	2,182,493.25
2.2. Indirect emissions from imported energy	-
Category 3: Indirect GHG emissions from transportation	4,188.27
3.1. Emissions from upstream transport and distribution for goods	51.12
3.2. Emissions from downstream transport and distribution for goods	172.64
3.3. Emissions from employee commuting	389.78
3.4. Emissions from client and visitor transport	-
3.5. Emissions from business travel	3,574.74
Category 4: Indirect GHG emissions from products used by an organization	594,440.49
4.1. Emissions from purchased goods and services including fuel- and energy-related activities	269,681.88
4.2. Emissions from capital goods	239,681.53
4.3. Emissions from the disposal of solid and liquid waste	270.69
4.4. Emissions from the use of assets	77,941.42
4.5. Emissions from the use of services that are not described in the above subcategories	6,864.98
Category 5: Indirect GHG emissions associated with the use of products from the organization	1,368,896.95
5.1. Emissions or removals from the use stage of the product	1,367,736.83
5.2. Emissions from downstream leased assets	833.40
5.3. Emissions from end-of-life stage of the product	58.64
5.4. Emissions from investments	268.08
Category 6: Indirect GHG emissions from other sources	-
Total emissions	4,196,087.04
7.1 GHG emission reduction and removal enhancement initiatives	
Reduction through contractual instruments, such as Renewable Energy Certificates (REC)	(42,425.71)
Biogenic CO ₂ emissions from stationery and mobile combustion	(4,816.04)

*If facts or new information that could materially affect the verification opinion are discovered after this report is released, the verifier will take appropriate action, including communicating the matter as soon as practicable to the party responsible and the client.

For and on behalf of PT TUV Rheinland Indonesia:

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Managing Director

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