Principle	Recommendation	Implementation	Status
	3. The Board of Directors has a policy of resignation in the event of involvement in any financial crimes.	Based on Telkom's Articles of Association and Financial Service Authority Regulation No. 33/ POJK.04/2014 regarding the Board of Directors and Board of Commissioners of Issuers or Public Companies, any member of the Board of Directors who does not meet the requirements to become a member of the Board of Directors and who is involved in a financial crime, his position as Director will be null and void. In the event that the member of the Board of Directors resigns, it will be decided through the GMS mechanism.	Comply
Aspect 4: Stakeholders' Participation			
Principle 7			
Improving Corporate Governance Aspect Through Stakeholders Participation.	1. To have a policy to prevent insider trading practice.	Based on Regulation of the Director of Human Capital Management No. PR 209.05/r.02/ HK250/ COP-A0900000/2024 regarding Employee Discipline, the policy to prevent insider trading practice is contained in Article 5 regarding prohibitions for each employee include abuse of authority or position and unauthorized use of company information.	Comply
	2. To have a policy of anti-corruption and anti-fraud.	Telkom is always committed to supporting the implementation of anti-corruption and anti-fraud in the corporate environment by developing programs and procedures as outlined in internal policies, namely the Integrity Pact, business ethics, LHKPN (Wealth Report of State Administrators) reporting, employee discipline, gratification control, and ISO implementation 37001:2016 Anti-Bribery Management System (SMAP). In 2025, Telkom again received ISO 37001:2016 certification for the implementation of SMAP in several work unit.	Comply
	3. To have a policy on the selection and capacity building of suppliers and vendors.	Telkom selects suppliers and vendors based on procurement policies that exist within Telkom internally which are managed through the SSO Procurement & Sourcing Center Unit which is carried out based on Regulation of the Director of Finance & Risk Management PR.324.00/r.00/ HK240/COP-K0E00000/2025 regarding Guidelines for Procurement Implementation.	Comply
	4. To have a policy on the fulfillment of creditors' rights.	Telkom has a policy to fulfill the rights of our creditors through the Financial Accounting Unit & Corporate Finance Unit that sets out and manages the rights of Telkom's creditors.	Comply
	5. To have a policy on whistleblowing system.	Through the Resolution of the Board of Commissioners No. 08/KEP/DK/2025 regarding Policies and Procedures for Handling Complaints (Whistleblowing System) within TelkomGroup which was later ratified by Directors Regulation, Telkom guarantees and ensures the protection of the confidentiality of reporters, both employees and third parties who submit complaints or reports of alleged violations. This Whistleblowing System develops complaint channels into 7 (seven) complaint channels, which can be accessed on the Telkom website in the Telkom Integrity Line menu.	Comply

Principle	Recommendation	Implementation	Status
	6. To have a Policy on the granting of long-term incentives to the Board of Directors and Employees.	In determining the incentives obtained by the Board of Directors, Telkom is guided by Regulation of Minister of SOE No. PER-3/MBU/03/2023 regarding Organ and Human Resources of SOE and their amendment as well as Guidelines for the Implementation of Work (Charter) of Committee for Nomination and Remuneration. As for employees, this incentive is contained in the Collective Labor Agreement (PKB) regarding Compensation and Benefit and Director of Human Capital Management Regulation No. PR 207.22/r.00/PS770/COP-J2000000/2016 regarding Awards and Recognition which explain the mechanism of giving rewards to employees in the form of stock option as well as an explanation of reward level, one of them at the advanced level are rewarded consistently and in the long-term financially.	Comply
Principle 8			
Improving the Implementation of Information Disclosure.	1. To use wider information technology along with website as a medium of information disclosure.	Telkom is also active in various social media as medium for information disclosure and product promotion. In addition, Telkom also use the mailing list system as medium for information disclosure and communication with investor.	Comply
	2. The Annual Report of Public Companies disclose the most current beneficial owners of the company's ownership, at least 5% other than major shareholders and controllers.	Telkom discloses the ultimate beneficial owner in the ownership of company shares with ownership of 5% or more in Telkom's Annual Report in the Composition of Shareholders section.	Comply

The Company's commitment to preventing and eradicating corruption is carried out in three stages. The first is establishing anti-corruption policies, integrating anti-corruption policies into business operations, and reporting and being involved in anti-corruption programs. Anti-corruption policies and procedures are established to identify, prevent, and overcome corruption in the company. Telkom's anti-corruption policy is based on a comprehensive risk assessment regarding the potential for corruption in all business operations. Telkom has also developed programs and procedures outlined in internal policies, including Integrity Pact policies, business ethics, LHKPN reporting obligations, employee discipline, gratification control, and the Anti-Bribery Management System (SMAP) assessment.