

AUDIT COMMITTEE MEMBER'S PROFILE WHO ARE NOT BOARD OF COMMISSIONERS' DOUBLE POSITION

EMMANUEL BAMBANG SUYITNO

Independent Member/Financial Expert

Age

53 years old

Nationality

Indonesian

Domicile

Jakarta, Indonesia

Education Background

- MBA, Institut Pengembangan Manajemen Indonesia (IPMI) International Business School, Indonesia.
- 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, then amended and re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 on August 2, 2021.

Term of Office

1 September 2020 up to present.

Duties and Responsibilities

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

Career 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 Relations, 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.

Certificates and Professional Licenses

- 2019 Certification in Audit Committee Practices (CACPP), 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 (IAI).

EDY SIHOTANG

Independent Member/Financial & Forensic Audit Expert

Age

58 years old

Nationality

Indonesian

Domicile

Bandung, Indonesia

Education 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.

Term of Office

2 Agustus 2021 up to present.

Duties and Responsibilities

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

Career 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).

Certificates and Professional Licenses

- 2021 Certification of Audit Committee Practices (CACPP), 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.
- 2013 Certified Risk Management Assurance (CRMA), Institute of Internal Auditor, Amerika Serikat.
- 2012 Qualified Internal Auditor (QIA), Institute of Internal Auditor, Indonesia.
- 2011 Certified Internal Auditor (CIA), Institute of Internal Auditor, Amerika Serikat.
- 2009 Certified Fraud Examiner (CFE), Association of CFE, Amerika Serikat.
- 1996 Certified Public Accountant (CPA), Amerika Serikat.

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.

AUDIT COMMITTEE'S PERFORMANCE AND IMPLEMENTATION ACTIVITIES

Telkom has summarized the performance and implementation of Audit Committee's activities during 2022 Financial Year in Committee's Activity Report, which contains:

1. Conduct discussions on the Telkom's quarterly consolidated financial reports

The Audit Committee has reviewed and discussed with Management, the quarterly consolidated financial reports before the financial reports are reported to the Financial Services Authority (OJK) and the Stock Exchange to ensure that the financial reports issued by Management have been presented relatively, referring to generally accepted accounting principles, has sufficient disclosure aspects and no material misstatements, which readers need in making decisions.

2. Supervise Internal Control

- a. The Audit Committee has reviewed and discussed with Internal Audit the results of the Control self-assessment (CSA) carried out by each risk owner.
- b. The Audit Committee has reviewed and discussed with Internal Audit the results of internal consulting carried out by Internal Audit.
- c. The Audit Committee has carried out reviews and discussions with Internal Audit regarding significant/critical issues and other findings, as well as follow-up actions that have been and/or will be carried out, such as through follow-up audits, special audits, and investigative audits.
- d. The Audit Committee has reviewed and discussed the Company's risk management with Internal Audit; the Audit Committee supervises and monitors fraud risks and financial reporting risks that may have a material impact on the presentation of financial reports.

3. Supervise the Integrated Audit process for the 2021 and 2022 Financial Years

- a. The Audit Committee has held discussions with the Independent Auditor of KAP Purwantono, Sungkoro & Surja (a member firm of Ernst & Young Global Limited) (KAP PSS/EY) together with the Internal Auditor and Management regarding the closing audit process of the Financial Reports for the period ending December 31, 2022 of the Entity -consolidated Subsidiaries, and the closing audit process of the Consolidated Financial Reports for the period ending December 31, 2022. The Parent Entity, namely PT Telkom Indonesia (Persero) Tbk. The discussion includes, among other things:
 - Significant accounting and auditing issues.
 - Information Technology (IT) audit: ITGC & Application Control.
 - Quality and acceptability of financial accounting standards applied by the Company.
 - The feasibility of significant accounting estimates and judgment and the adequacy of disclosure in the consolidated financial statements.
- b. The Audit Committee has held discussions with KAP PSS/EY, Internal Auditor, and Management regarding the Internal Control Over Financial Reporting (ICOFR) implemented by management so that the quality of the financial reports is presented fairly and there are no material misstatements.
- c. The Audit Committee has held discussions with KAP PSS/EY, Internal Auditor, and Management regarding the Audited Consolidated Financial Report and Notes to the Consolidated Financial Report in the Annual Report (Form 20F).
- d. Apart from that, the Audit Committee has also reviewed and discussed with KAP PSS/EY regarding management's compliance with the implementation of Capital Market regulations and other regulations relating to the Telkom's business in accordance with PSA 62 standards.
- e. Regarding the Integrated Audit process for the Financial Year 2023, the Audit Committee has discussions with KAP PSS/EY regarding audit planning and scoping.
- f. The Audit Committee has discussed developments
 - Interim Integrated Audit for Financial Year 2023 and the Early Warning Report (EWR).

4. Evaluate the performance of the Independent Auditor who audited the Company's consolidated financial statements for the 2022 Financial Year and provide recommendations to the Board of Commissioners regarding the appointment of an Independent Auditor who will audit the Telkom's consolidated financial statements for the 2023 Financial Year

- a. The Audit Committee prepared an evaluation report on the audit implementation of the Company's consolidated financial statements for the 2022 Financial Year which is submitted to the Board of Commissioners and the Financial Service Authority (OJK).
- b. Referring to the Audit Committee's evaluation report on the audit of the Company's consolidated financial statements for the 2022 Financial Year, the Board of Commissioners proposes a candidate for an Independent Auditor to audit the consolidated financial statements for the 2023 Financial Year to the Company's Annual General Meeting of Shareholders (AGMS) for 2023.
- c. In addition, the Audit Committee provides pre-approval for non-audit services, which will be assigned to the Independent Auditor.

5. Review and supervise the implementation of the Internal Audit Department's Work Program for the 2023 Financial Year

- a. The Audit Committee reviews the Management Report of the Internal Audit Department, which contains the implementation of the work program of the entire Internal Audit Department, including obstacles found in the field Every quarter.
- b. The Audit Committee evaluates the completion status of internal, unique, and investigative audits, including the resolution status of pending matters.
- c. The Audit Committee also evaluates the completion status of internal consultations provided by Internal Audit (a separate, independent sub-department is separated from the audit sub-department) for business owners.
- d. The Audit Committee evaluates the progress of implementing the recommendations that have been provided, both those originating from the audit process (internal and external) and those arising from internal consultations.
- e. The Audit Committee monitors the progress of maturity level and sustainability of Internal Audit.

6. Reviewing the Internal Audit Department's Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) plans for the 2024 Financial Year

The Audit Committee has conducted studies and discussions as well as input and recommendations on the proposed Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) for the Internal Audit Department for the 2024 Financial Year before the work programs were determined by Management.

7. Evaluate and recommend improvements to the 2023 Internal Audit Charter

The Audit Committee has conducted studies and discussions as well as input and recommendations on the proposed 2023 Internal Audit Charter.

8. Hold workshops with the Internal Audit Department

The Audit Committee held a workshop with the Internal Audit Department, which aims to examine the dynamics of the Internal Audit function and its best practices as well as the dynamics of the Company's needs for the Internal Audit function, referring to business changes and corporate actions carried out by the Company.

In the workshop, a strategic session was held to discuss strategic matters related to the adequacy of fulfilling the duties and functions of Internal Audit and strategies for strengthening Internal Audit to face the challenges faced now and in the future.

9. Supervise the audit process of the Social and Environmental Responsibility Program (TJSL) being implemented by the Community Development Center (CDC) Unit for Financial Year 2023

The Audit Committee has held discussions with CDC management regarding implementing the TJSL – PUMK Program in 2023. It has also held discussions with KAP PSS/EY regarding the entire audit process for the financial reports of the TJSL – PUMK Program for the 2022 financial year, including regarding agreed procedures (Agreed Upon Procedure/AUP) for compliance with applicable regulations in the management of the TJSL – PUMK Program.

The Audit Committee has also discussed with KAP PSS/EY regarding audit planning for the financial reports of the TJSL – PUMK Program for the 2023 financial year.

10. Conducting studies and formulating the 2023 Telkom Group Management Letter

The Audit Committee discussed the results of internal and external audits in 2023 with Internal Audit in the form of opportunities for improvement or significant findings followed by recommendations that need to be followed up by Management.

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

The Audit Committee has carried out studies and discussions and supervised several dispositions given by the President Commissioner.

12. Conducting joint studies with the Planning and Risk Evaluation and Monitoring Committee (KEMPR)

The Audit Committee has conducted joint discussions with KEMPR regarding special assignments given by the Board of Commissioners, including reviewing accounting/audit aspects of corporate action plans to be carried out by the Company.

13. Preparing the 2024 Audit Committee Annual Work Program

The Audit Committee has prepared and discussed the 2024 Audit Committee Annual Work Program together with the Board of Commissioners to ensure that the work program includes all duties and responsibilities that have been regulated and specified in the Charter, as well as specific tasks assigned by the Board of Commissioners.

14. Conduct a review of the complaint information that is received through the Whistleblowing System (WBS) program for the 2023 Financial Year

- a. The Audit Committee evaluates and monitors all WBS reports that enter the Telkom Integrity Line, which is managed by Deloitte.
- b. The Audit Committee reviews and follows up on all WBS reports it receives in accordance with the escalation.
- c. The Audit Committee coordinates with other stakeholders regarding incoming WBS to ensure that incoming WBS has been followed up in accordance with governance

15. The Audit Committee has held discussions with the HCM Directorate regarding employee integrity management reports to ensure that management has been carried out properly. The employee integrity management reports are the My Integrity application, ISO 37001: 2016 SMAP, Business Ethics and Integrity Pact, LHKPN, and gratuities.

16. The Audit Committee, along with the Internal Audit Department, assisted by PWC, has reviewed the Capital Expenditure (Capex) procurement business process, where the Internal Audit Department will follow up on the recommendations provided by PWC.