Internal Audit Department

Internal Audit (IA) Department is a vital component of TelkomGroup, responsible for providing reasonable assurance to management and stakeholders regarding the effectiveness of internal control, risk management, and the implementation of good corporate governance. IA also serves to add value to the company by enhancing the efficiency and effectiveness of TelkomGroup's overall business operations.

Internal Audit Charter

In carrying out its duties and responsibilities, IA is guided the Internal Audit Charter Number SK.01/PW000/TEL-00000000/2024 dated January 3, 2024, which was established by the President Director and approved by the President Commissioner and the Chair of Audit Committee. IA Charter contains references and guidelines for IA in carrying out its duties, such as vision, mission, structure, status, duties, responsibilities, and code of ethics of IA, as well as the requirements for IA personnel.

Head of Internal Audit Department's Profile

Mohamad Ramzy

Age	53 years old	
Citizenship	Indonesia	
Domicile	Jakarta, Indonesia	
Educational Background	• 2005	Master of Telecommunication Management Engineering, Universitas Indonesia, Indonesia
	• 1997	Bachelor of Engineering, Sekolah Tinggi Teknologi Telkom, Indonesia
Basis of Appointment	Fixed-Term Employment Agreement Number K.TEL. 15/HK810/COP-1000000/2025 dated July 31, 2025	
Term of Service	August 1, 2025 - July 31, 2026	
Work Experience	• 2024 - Present	Head of Internal Audit, Telkom
	• 2021 - 2024	Director of Finance & Risk Management, Telkomsel
	• 2020 - 2021	SVP Financial Planning Analysis & Business Partner, Telkomsel
	• 2018 - 2021	VP WINS Strategy & Planning, Telkom
	• 2015 - 2018	VP WINS Development, Telkom
	• 2013 - 2014	AVP Performance Development Dit. WINS, Telkom
Professional Certification	• 2025	Qualified Internal Auditor, Yayasan Pendidikan Internal Auditor
	• 2023	Certified Risk Executive Leader, Badan Pengawasan Keuangan dan Pembangunan
	• 2022	Associate Chartered Management Accountant, the Chartered Institute of Management Accountants
	• 2022	Chartered Global Management Accountant, the Chartered Institute of Management Accountants

Internal Audit Department's Duties and Responsibilities

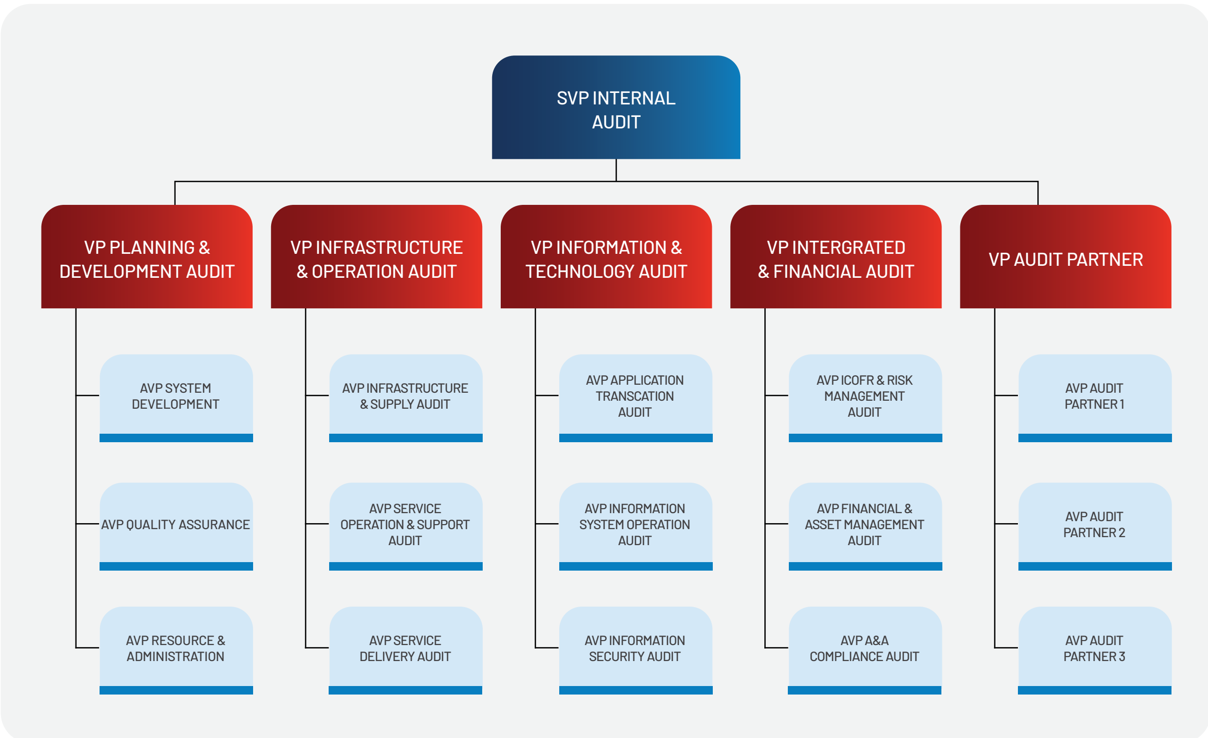
Based on Internal Audit Charter, duties and responsibilities of IA Telkom are as follows:

1. Developing risk-based annual work plans and audit programs in line with the company's business direction and development and implementing work plans and audit programs that have been approved by Audit Committee and authorized by the President Director.
2. Assisting the company in ensuring that internal control and risk management system are implemented effectively and efficiently in relation to:
   a. Financial reporting to produce information that is free from material misstatement and complies with applicable standard and regulation.
   b. Operational control to ensure that management objectives are achieved in an appropriate manner.

   c. Asset management has been carried out appropriately to protect assets from physical and legal risk and ensure optimal use of asset.
   d. Ensure that the company's activities comply with the applicable law and regulation.
3. Monitoring, analyzing, and reporting on the follow-up of recommended improvement.
4. Developing evaluation method and quality improvement program for the activities and results of Internal Audit in collaboration with Audit Committee.
5. Providing consultancy needed by the company, subsidiaries, affiliated companies, and other entities following the agreed scope of internal audit.
6. Performing audit synergies with units that carry out internal audit function in subsidiaries, affiliated companies, and other entities.
7. Follow up on whistleblower report submitted through Telkom Integrity Line regarding alleged fraud occurring within the company, its subsidiaries, and other affiliated entities, and submit report to Audit Committee and the President Director.

Internal Audit Department's Structure and Position

Telkom's Internal Audit Department is headed by a Senior Vice President (SVP) who is appointed and dismissed by the President Director with the approval of the Board of Commissioners. IA Department reports directly to the President Director and consists of 99 people. In line with POJK No. 56/POJK.04/2015 regarding Establishment and Guidelines for Preparation of Internal Audit Unit Charter, the President Director, with the approval of the Board of Commissioners, may dismiss an IA SVP who does not meet the requirements and/or fails or is incompetent in carrying out their duties. Until the end of 2025, Telkom's IA organizational structure chart is as follows:



Internal Audit Department's Implementation Activities

Every year, IA Telkom compiles a work plan that is outlined in Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) of Internal Audit Department. This work plan is approved by Audit Committee and the President Director. In 2025, IA Telkom carried out 53 assignments outside of PKNAT, which included various activities such as audit, consultation, evaluation, and review. The following are details of the activities that have been carried out by IA Telkom.

Sub Department	Audit	Consultation	Evaluation	Review	Total
Infrastructure & Operation Audit (IOA)	10	3	0	2	15
Integrated & Financial Audit (IFA)	6	5	4	8	23
Information & Technology Audit (ITA)	7	5	2	1	15
Total	**23**	**13**	**6**	**11**	**53**

Internal Audit's Qualifications, Certifications, and Competencies

Telkom Internal Auditor is required to have various certifications to ensure that their work is carried out in accordance with standard and to support effective internal oversight. By the end of 2025, 94 IA employees will have obtained certification in various fields, with the following details:

No.	Certification Field	Certification Type	Number of Certification
1.	Audit	12	57
2.	Business & Operation	18	58
3.	Finance	16	17
4.	IT	22	14
5.	Marketing	3	6
6.	People Development	15	9
7.	Risk & Quality Management	21	59
8.	Others	7	7
Total		**114**	**227**

Internal Audit's Education and Training

To maintain and improve the competence of internal auditor, Telkom actively involves Internal Audit (IA) employees in various professional development programs organized by Telkom CorpU, ACFE, IIA, ISACA, SPRINT, BPKP, and other professional institutions. The following table summarizes the education and training activities participated in by Telkom IA employees throughout 2025.

Program	Number of Participant	Number of Day
Culture	454	40
Leadership	31	28
Business	485	53
Technical	220	64
Certification	26	50
Sharing Knowledge	431	9
Total	**1,647**	**244**