

Management Approach

[GRI 3-3]

Role of the Board and Management

The Board of Commissioners, the Board of Directors, and all levels of management act as role models in the implementation of business ethics. Specifically, the followings are the roles of the committee under the Board of Commissioner and Board of Directors in overseeing the implementation of business ethics practices at Telkom:

- Audit Committee: supervise and evaluate complaints received through Telkom's whistleblowing system, including those related to code of ethics violations
- Investigation Committee: conduct investigations into complaints received through Telkom's whistleblowing system, including those related to violations of the code of ethics

Every leader at each level must communicate the Code of Ethics to all employees in their ranks. To support their role, the Human Capital Service Operation Function Unit is responsible for monitoring the implementation of the Code of Ethics throughout TelkomGroup.

The evaluation and updating of the Code of Ethics is performed by the Function related to the management of Business Ethics to ensure the implementation of Business Ethics within TelkomGroup adheres to the advancement of external and internal aspects of the Company. Monitoring and evaluation results are periodically reported to the Board of Directors.

All employees are responsible for monitoring and obliged to report possible fraud, violations of business ethics (including conflicts of interest), and other matters that may undermine business ethics practices. The handling of business ethics complaints follows the whistleblowing reporting procedure, where the handling of ethical issues will be addressed by the Ethics Committee (Employee Disciplinary Committee).

Code of Conduct

[GRI 2-23]

In accordance with the provisions of OJK Circular Letter No.32/SEOJK.04/2015 concerning Guidelines for Public Company Governance established and the Sarbanes-Oxley Act ("SOA") 2002 section 406, we have and implement a code of ethics that applies to all organizational layers. Telkom has a code of ethics governed by several regulations as follows:

- KD.36/HK290/COP-D0053000/2009 regarding the Integrity Pact;

- PD.201.01/r.00/PS150/COP-B0400000/2014 regarding Business Ethics in TelkomGroup (Business Ethics Policy)
- PD.602.00/r.00/HK000/COP-D0030000/2011 regarding GCG Management Guidelines.
- PR.209.10/r.02/HK200/COP-A0700000/2023 regarding Respectful Workplace.
- PR.209.05/r.02/HK250/COP-A0900000/2024 regarding Employee Discipline.
- PR.209.03/r.02/HK270/COP-A0900000/2024 regarding the Obligation to Submit State Official Wealth Reports (*Laporan Harta Kekayaan Penyelenggara Negara/LHKPN*) with TelkomGroup.
- PR.209.04/r.02/HK270/COP-A0900000/2024 regarding Gratuity Control.

Business Ethics Policy regulates the key matters regarding the code of ethics, in relation to:

1. Employee work ethics: Contains norms to guide all employees and leaders in their daily work, including establishing the terms for anti-corruption and bribery, as well as the principles of equality and diversity in employment practices.
2. Business ethics: Contains norms that are upheld by the company as guidelines for the company, management, and employees to interact with the surrounding business environment, including partners/suppliers, such as ethical business competition.

Telkom management disseminates the code of ethics along with business ethics and governance aspects across TelkomGroup. Each year, all employees sign an Integrity Pact and participate in business ethics socialization through e-learning, workshops, Diarium, and other internal platforms. In 2025, Integrity Reinforcement training was delivered for all Telkom employees covering several aspects, including business ethics, company culture, Respectful Workplace, LHKPN, gratuities, SMAP, and employee discipline.

Monitoring and Evaluation of Business Ethics

Telkom organizes an online business ethics survey program for all employees through the portal/intranet media, ending with a statement of employees' willingness to adhere to business ethics. The understanding and application of business ethics, along with the related survey results, are consistently reviewed and audited every year through internal and external audit mechanisms. These audits are conducted as part of implementing the control environment in accordance with the COSO internal control framework at the entity-level internal control audit. The implementation and performance evaluation related to the Code of Ethics are further discussed in Telkom's 2025 Annual Report.