

## AUDIT COMMITTEE

Under the Board of Commissioners, there is an Audit Committee that assists in its supervisory duties and functions, in accordance with Financial Service Authority Regulation No. 55/POJK.04/2015 dated December 23, 2015, the provisions of US SEC Exchange Act 10A-3, the principles of Good Corporate Governance (GCG), Regulation of the Minister of State-Owned Enterprises Number PER-12/MBU/2012 and its amendments governing the Supporting Organs of the Board of Commissioners/Supervisory Board of State-Owned Enterprises and PER-5/MBU/09/2022 regarding Implementation of Risk Management in SOEs, and other regulations. This committee works based on Regulation of the Board of Commissioners No. 11/KEP/DK/2021 regarding Guidelines for Work Implementation (Charter) of the Company's Audit Committee (Persero) PT Telekomunikasi Indonesia Tbk.

### AUDIT COMMITTEE'S SCOPE, DUTIES, AND RESPONSIBILITIES

Telkom's Audit Committee has the following scope, duties, and responsibilities:

1. Supervision of Financial Information
  - b. Reviewing the process of preparing financial reports whether they have been carried out in accordance with applicable regulations, policies, and systems, and procedures;
  - c. Evaluate the financial information that will be published by the Company such as financial reports, projections, and other financial information;
  - d. Ensuring that financial reports and other related information are presented based on financial or management accounting data and information correctly and accurately in accordance with generally accepted accounting principles.
2. Supervision of Internal Audit
  - a. Reviewing the Annual Audit Work Program (PKAT) and the Internal Audit Annual Non-Audit Work Program (PKNAT);
  - b. Evaluating the effectiveness of the Company's Internal Audit;
  - c. Reviewing the implementation of follow-up on internal auditor findings and/or external auditor findings and Management Letters (recommendations) by the Board of Directors;
  - d. Evaluate status and follow-up on significant issues;
  - e. Regularly review and recommend improvements to the Internal Audit Charter.
3. Oversight of Internal Control
  - a. Reviewing the adequacy of management efforts to build and operate effective internal controls, particularly internal controls over financial reporting;
  - b. Conduct immediate discussions on findings and matters containing indications of weaknesses and/or obstacles in internal control, inefficiencies in the Company's activities, errors in the application of accounting standards, and violations of the applicable laws and regulations.
4. Supervision of External Audit
  - a. Assisting the Board of Commissioners in the process of appointing independent auditor candidates who will carry out integrated audits of the Company and its consolidated Subsidiaries;
  - b. Provide recommendations to the Company's Board of Commissioners regarding the appointment of AP and/or KAP who will provide audit services;
  - c. Review and provide pre-approval for non-audit services to be assigned to independent auditors;
  - d. Oversight of the integrated audit process in the Company and the audit process in Subsidiaries whose financial statements are consolidated into the Company's consolidated financial statements;
  - e. Providing an independent opinion in the event of a difference of opinion between management and the independent auditors;
  - f. Evaluate the implementation of the provision of audit services on annual historical financial information by AP and/or KAP.
5. Supervision of compliance with regulations and legislation as well as complaints regarding the process of accounting and financial reporting
  - a. Conduct a review of compliance with laws and regulations related to the Company's business activities including but not limited to laws and regulations in the Capital Market sector, taxation, and/or regulations related to good corporate governance, as well as regulations and other laws relating to financial reporting risks (financial reporting risk);
  - b. Providing facilities to receive, review and follow up on complaints (Whistle-blower) which includes the Company, Subsidiaries, and affiliates (The definition of affiliate is as regulated in Law No. 8 of 1995 regarding Capital Markets, in Article 1 number 1);
  - c. Ensuring that the Company's management creates a work culture that encourages every employee to comply with the Company's code of ethics.
6. Carry out other tasks given by the Board of Commissioners.
7. Maintain the confidentiality of documents, data and information of the Company and its consolidated Subsidiaries.

## AUDIT COMMITTEE'S COMPOSITION

In accordance with Financial Service Authority Regulations and US SEC Regulations, Audit Committee at Telkom must have at least 3 members, chaired by an Independent Commissioner, and 2 other members must be independent parties.

The following is the composition of the Audit Committee for 2022, which is based on the AGMS Resolution dated May 28, 2021, which stipulates changes to the composition of the Board of Commissioners, and Board of Commissioners Decision No. 08/KEP/DK/2021 dated 2 August 2021 regarding the Membership Composition of the Audit Committee of the Company (Persero) PT Telekomunikasi Indonesia Tbk:

### AUDIT COMMITTEE'S COMPOSITION AS OF DECEMBER 31, 2022

Jabatan	Name and Double Position Status	Basis of Appointment	Term of Service
Chairman	Bono Daru Adji* Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
Members	Bambang P.S. Brodjonegoro* President Commissioner/ Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
	Wawan Iriawan * Independent Commissioner	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020 No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	September 1, 2020 - Present
	Abdi Negara Nurdin * Independent Commissioner	Resolution of the Board of Commissioners No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	June 8, 2021 - Present
	Emmanuel Bambang Suyitno Independent Member/ Financial Expert	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020 No. 05/KEP/DK/2021 dated June 8, 2021, and finally re-established through Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	September 1, 2020 - Present
	Edy Sihotang Independent Member/ Financial & Forensic Audit Expert	Resolution of the Board of Commissioners No. 08/KEP/DK/2021 dated August 2, 2021.	August 2, 2021 - Present

Remark:

- Profile of Audit Committee members from the Board of Commissioners can be seen on Profile of the Board of Commissioners.

The decision of the Board of Commissioners dated 2 August, 2021 is the legal basis whereby all the old members were reappointed and joined in the new Audit Committee.

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

### EMMANUEL BAMBANG SUYITNO

#### INDEPENDENT MEMBER/FINANCIAL EXPERT

Age	Nationality	Domicile
52 years old	Indonesian	Jakarta, Indonesia

#### Educations

- 2007 MBA, Institut Pengembangan Manajemen Indonesia (IPMI) International Business School, Indonesia.
- 1995 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 Service

September 1, 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 of 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 (CACP), 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	Nationality	Domicile
57 years old	Indonesian	Jakarta, Indonesia

#### Educations

- 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 Service

August 2, 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).

#### Professional Licenses and Certificates

- 2021 Certification of Audit Committee Practices (CACP), Ikatan Komite Audit Indonesia.
- 2019 Certified 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, USA.
- 2013 Certified Risk Management Assurance (CRMA), Institute of Internal Auditor, USA.
- 2012 Qualified Internal Auditor (QIA), Institute of Internal Auditor, Indonesia.
- 2011 Certified Internal Auditor (CIA), Institute of Internal Auditor, USA.
- 2009 Certified Fraud Examiner (CFE), Association of CFE, USA.
- 1996 Certified Public Accountant (CPA), USA.

## AUDIT COMMITTEE INDEPENDENCE

Telkom Audit Committee members must always have integrity and be independent in carrying out their duties and responsibilities. All members of Audit Committee are required to sign an integrity and independence pact so that Telkom is confident that every decision taken through Audit Committee will be free from pressure from other parties as a form of commitment to independence.

## 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 Company's quarterly consolidated financial reports

The Audit Committee conducts studies and discussions with management regarding the Company's quarterly consolidated financial statements before these financial reports are reported to the Financial Services Authority and the Stock Exchange, so that the quality of the financial reports issued by management is presented fairly, there are sufficient disclosures and there are no material misstatements.

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

- a. The Audit Committee has held discussions with the Independent Auditor KAP Purwantono, Sungkoro & Surja, (a member firm of Ernst & Young Global Limited) (KAP PSS/EY) together with the Internal Auditor and management (VP Financial Policy, SGM Shared Service of Finance), regarding standard quality and acceptability financial accounting applied by the company, the appropriateness of significant accounting estimates and judgments and the adequacy of disclosures in the consolidated financial statements, as well as the effectiveness of internal controls implemented by management, so that the quantity and quality of financial reports issued by management are presented fairly and there are no significant misstatements material.
- b. The Audit Committee has reviewed and discussed the audited consolidated financial statements and notes to the consolidated financial statements in the Annual Report (Form 20F) with the company's management. Regarding to corporate risk management, the Audit Committee oversees and monitors the risk of fraud and financial reporting risks that may have a material impact on the presentation of the financial statements.
- c. In addition, the Audit Committee also reviews and discusses with the Independent Auditor (KAP PSS/EY) the management's compliance with the implementation of Capital Market regulations and other regulations related to the company's business in accordance with PSA 62 standards which began to be audited in 2017.
- d. The Audit Committee has held discussions with KAP PSS/EY regarding the Integrated Audit plan for the 2022 Financial Year.
- e. The Audit Committee has discussed developments - Interim Integrated Audit for Financial Year 2022 and the Early Warning Report (EWR).

### 3. Reviewing and supervising the implementation of the work program of the Internal Audit Department for the 2022 Financial Year

- a. On a quarterly basis, the Audit Committee reviews the Management Report of the Internal Audit Department which contains the implementation of the work programs of all Internal Auditor Sub-Units, including the constraints found in the field.
- b. The Audit Committee evaluates the status of completion of internal audits, special audits and investigative audits, settlement of pending matters, implementation of recommendations from the audit process and internal consultation as well as from the external audit process, including follow-up monitoring.

### 4. Holding a workshop with the Internal Audit Department

The Audit Committee held a workshop with the Internal Audit Department which aims to observe changes in the company's needs for the Internal Audit function. In the workshop, a strategic session was held to discuss strategic matters relating to the adequacy of the fulfilment of Internal Audit's duties and functions, as well as strategies to strengthen Internal Audit to face the challenges faced today and in the future.

#### **5. Reviewing the Internal Audit Department's Annual Audit Work Program (PKAT) and Annual Non-Audit Work Program (PKNAT) plans for the 2023 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 2023 Financial Year before the work programs were determined by Management.

#### **6. Supervise the Internal Control**

- a. The Audit Committee reviews significant issues and other findings, as well as follow-up actions, such as special audits and investigative audits.
- b. The Audit Committee reviews the Control Self-Assessment (CSA).

#### **7. Evaluate the performance of the Independent Auditor who audited the Company's consolidated**

financial statements for the 2021 Financial Year and provide recommendations to the Board of Commissioners regarding the appointment of an Independent Auditor who will audit the Company's consolidated financial statements for the 2022 Financial Year

- a. The Audit Committee prepares an evaluation report on the audit implementation of the Company's consolidated financial statements for the 2021 Financial Year which is submitted to the Board of Commissioners and the Capital Market Authority (OJK).
- b. Referring to the Audit Committee's evaluation report on the audit of the Company's consolidated financial statements for the 2021 Financial Year, the Board of Commissioners proposes a candidate for an Independent Auditor to audit the consolidated financial statements for the 2022 Financial Year to the Company's Annual General Meeting of Shareholders (AGMS) for 2022.

#### **8. Supervise the audit process of the Social and Environmental Responsibility Program (TJSL) being implemented by the Community Development Center (CDC) Unit for Financial Year 2022**

The Audit Committee has held discussions with CDC management regarding the implementation of the 2022 Social and Environmental Responsibility Program and the audit process for the 2022 TJSL Program financial reports, as well as agreed upon procedures (Agreed Upon Procedure/AUP) for compliance with the applicable regulations in management of the TJSL Program that has been carried out by KAP PSS/EY.

#### **9. Conducting joint studies with the Planning and Risk Evaluation and Monitoring Committee (KEMPR)**

The Audit Committee has conducted joint discussions regarding special assignments given by the Board of Commissioners.

#### **10. Preparing the 2023 Audit Committee Annual Work Program**

The Audit Committee has prepared and discussed the 2023 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.

#### **11. Conduct a review of the complaint information that is received through the Whistleblowing System (WBS) program for the 2022 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.

12. 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.

## AUDIT COMMITTEE'S MEETING

Audit Committee must be carry out a Committee Meeting at least once a month, in accordance with Telkom's Audit Committee Charter. This provision is more intensive when compared to the minimum provisions for Committee Meetings regulated in Financial Service Authority Regulation No. 55/ POJK.04/2015 dated December 23, 2015 regarding Establishment and Guidelines for Work Implementation of Audit Committee, particularly in Article 13, which states that Audit Committee holds regular meetings at least once every three months. Throughout 2022, Audit Committee has held 31 Committee Meetings with the attendance rate as presented in the table below.

### AUDIT COMMITTEE'S MEETING ATTENDANCES 2022

No.	Name	Total Meetings	Total Attendances	Percentage of Attendance %
1.	Wawan Iriawan	31	31	100
2.	Bono Daru Adji	31	31	100
3.	Bambang P. S. Brodjonegoro	31	31	100
4.	Abdi Negara Nurdin	31	31	100
5.	Edy Sihotang	31	31	100
6.	Emmanuel Bambang Suyitno	31	31	100

## AUDIT COMMITTEE'S EDUCATION AND TRAINING

Members of Telkom Audit Committee regularly attend various trainings, seminars, and workshops with the aim of improving and developing competencies related to the implementation of the duties and functions of Audit Committee. The following table presents information related to the training that has been attended by members of Audit Committee during 2022.

### EDUCATION AND TRAINING OF AUDIT COMMITTEE IN 2022

No.	Name	Training Program	Date	Location
1.	Emmanuel Bambang Suyitno	a. The 1st National Conference "Leveraging the Roles of Audit Committee"	January 26-27, 2022	Jakarta (Virtual)
		b. Crime Challenges and Mitigation and Enhancement of Cyber Security in the Financial Services Industry	March 10, 2022	Jakarta (Virtual)
		c. Oversight Function of External Audit	April 7, 2022	Jakarta (Virtual)
		d. Optimizing Sustainability Governance Through a Single Set of High Quality Global Sustainability Reporting Standards	April 12, 2022	Jakarta (Virtual)
		e. Sharing Session Update about Capital Market	April 22, 2022	Jakarta (Virtual)
		f. Bank Digitalization: Lesson Learnt from Asian Countries	May 19, 2022	Jakarta (Virtual)

No.	Name	Training Program	Date	Location
		g. Digital Governance: Prerequisites to Support Digital Transformation	August 11, 2022	Jakarta (Virtual)
		h. Fostering Agility to Combat Money Laundering & Economic Crime	September 28, 2022	Jakarta (Virtual)
		i. Recent Update Sustainability Disclosure Standard	September 30, 2022	Jakarta (Virtual)
		j. Consumer Protection in the Digital Era	October 6, 2022	Jakarta (Virtual)
		k. Follow-up Socialization of SOE Ministerial Regulation Number: PER-5/MBU/09/2022 regarding Implementation of Risk Management in SOEs	October 14, 2022	Jakarta (Virtual)
		l. Further discussion of SOE Ministerial Regulation Number: PER-5/MBU/09/2022 regarding Implementation of Risk Management in SOE	October 17, 2022	Jakarta (Virtual)
		m. Training: Tools for New Auditor	October 18-20, 2022	Chicago (Offline)
		n. Fraud Detection With Data Science	October 27, 2022	Jakarta (Virtual)
		o. Cybersecurity: Are You Protected?	November 3, 2022	Jakarta (Virtual)
		p. "Data Protection for Indonesia's Digital Transformation"	November 3, 2022	Jakarta (Virtual)
		q. Key Audit Matters: Why It Matters	November 12, 2022	Jakarta (Virtual)
		r. GRC Masterclass: Strengthening the Role of the Audit Committee, Risk Committee, and Integrated Governance	November 17, 2022	Jakarta (Virtual)
		s. Corporate Radar & Early Warning System	November 19, 2022	Jakarta (Virtual)
		t. Integrating your Financial & Sustainability Disclosures & Carbon Tax	November 21, 2022	Jakarta (Virtual)
		u. Indonesia International Conference for Sustainability Finance & Economy 2022	November 19, 2022	Jakarta (Virtual)
2.	Edy Sihotang	a. The 1st National Conference "Leveraging the Roles of Audit Committee"	January 26-27, 2022	Jakarta (Virtual)
		b. Sharing Session Update about Capital Market	April 22, 2022	Jakarta (Virtual)
		c. Webinar IIA "Evolution IPPF Embracing the Future"	August 30, 2022	Jakarta (Virtual)
		d. Implementation of Risk Management in Ministry of SOE	October 17, 2022	Jakarta (Virtual)
		e. Tools for New Auditor	October 18-20, 2022	Chicago
		f. Key Audit Matters: Why It Matters	November 12, 2022	Jakarta (Virtual)
		g. Governance, Risk and Compliance	November 17, 2022	Jakarta (Virtual)

Remark:

\*Education and Training of Audit Committee members who are members of the Board of Commissioners can be seen in the Education and Training of the Board of Commissioners.