

## 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.