

## AUDIT COMMITTEE

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Telkom has an Audit Committee that works based on the Decision of the Board of Commissioners No. 10/KEP/DK/2018 regarding Charter of Audit Committee of *Perusahaan Perseroan* (Persero) PT Telekomunikasi Indonesia, Tbk. The duties and functions of Audit Committee are to assist the Board of Commissioners in carrying out the Company's supervisory function following OJK Regulation No. 55/POJK.04/2015 dated December 23, 2015, the provisions of the US SEC Exchange Act 10A-3, the principles of Good Corporate Governance (GCG), and other related regulations.

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

The scope, duties, and responsibilities of Audit Committee are:

1. To assist the Board of Commissioners in the process of selecting independent auditors to conduct the integrated audit for the Company and its consolidated Subsidiaries based on independence, the scope of work and service fee.
2. To oversee Integrated Audit process for the Company and audit process of the Subsidiaries of which the financial statements are consolidated into the Company's consolidated financial statements.
3. To give independent opinions in the event of any different opinion between Management and Independent Auditors.
4. To give pre-approval of non-audit services to be assigned to Independent Auditors.
5. To review any financial information to be published by the Company, such as financial statements, projections, and any other financial information.
6. To monitor the adequacy of Management's efforts to build and operate effective internal control, in particular the internal control of financial reporting.
7. To analyze inspection done by the Internal Auditor.
8. Supervise Internal Auditors' findings follow up by Management.
9. Providing facilities to receive, study and follow up complaint (Whistleblower) which includes the Company, Subsidiaries and its Affiliation (Affiliate definition based on Article 1 Number 1 Law No. 8 in 1995 regarding Capital Market).

10. To monitor the compliance of the Company with the laws and regulations on the Capital Market and any other laws and regulations regarding the Company's business.
11. To analyze Risk Management policies and implementation made and run by Management.
12. Analyzing and advising the Board of Commissioners regarding Potential Conflict of Interest Inside the Company.
13. Maintain confidentiality of the Company and its Consolidated Subsidiaries' document, data and information.
14. To do other tasks given by the Board of Commissioners.

Furthermore, in Resolution of the Board of Commissioners No. 04/KEP/DK/2011 dated March 24, 2011 regarding Charter of Committee for Planning and Risk Evaluation and Monitoring of PT Telekomunikasi Indonesia, Tbk. which regulates the division of tasks between Audit Committee and KEMPR, particularly in points 10 and 11 above, as follows:

1. Audit Committee analyzes and monitors the Company's compliance to the Capital Market Regulation where the Company's stock is listed, especially related to the financial reporting risk.
2. KEMPR analyze and monitor the Company's compliance to laws and regulation related to business of the Company.

### AUDIT COMMITTEE'S COMPOSITION

In accordance with OJK Regulations and US SEC Regulations, Audit Committee at Telkom has at least three members, chaired by an Independent Commissioner. The other two members of Audit Committee must be independent parties.

At the AGMS on June 19, 2020, one of the resolutions of the AGMS determined changes in composition of the Board of Commissioners, including the change of members of Independent Commissioners. With these changes, Telkom's Audit Committee has also undergone changes through Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020 regarding Membership Composition of Audit Committee of *Perusahaan Perseroan* (Persero) PT Telekomunikasi Indonesia, Tbk. as follows.

**Audit Committee's Composition as of December 31, 2020**

Position	Name and Double Position Status	Basis of Appointment	Term of Service
Chairman	Chandra Arie Setiawan* Independent Commissioner	Resolution of the Board of Commissioners No. 09/KEP/DK/2020, June 29, 2020 then set it back in Resolution of the Board of Commissioners No. 17/KEP/DK/2020, September 1, 2020.	2020 - Present
Members	Marcelino Rumambo Pandin* Commissioner	Resolution of the Board of Commissioners No. 04/KEP/DK/2019 dated May 29, 2019, as amended several times and re-established and most recently set it back through the Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020.	2019 - Present
	Marsudi Wahyu Kisworo* Independent Commissioner	Resolution of the Board of Commissioners No. 01/KEP/DK/2020 January 15, 2020, as amended and re-established, and most recently set it back through the Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020.	2020 - Present
	Wawan Iriawan* Independent Commissioner	Resolution of the Board of Commissioners No. 09/KEP/DK/2020 June 29, 2020 then set it out in Resolution of the Board of Commissioners No. 17/KEP/DK/2020 September 1, 2020.	2020 - Present
	Ahmad Fikri Assegaf* Commissioner	Resolution of Board of Commissioners No. 09/KEP/DK/2020 June 29, 2020 then set it out in Resolution of the Board of Commissioners No. 17/KEP/DK/2020 September 1, 2020.	2020 - Present
	Sarimin Mietra Sardi Independent Commissioner/Financial Expert	Resolution of the Board of Commissioners No. 04/KEP/DK/2016 dated March 31, 2016, as amended and re-established several times, and most recently set it back by the Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020.	2016 - Present
	Emmanuel Bambang Suyitno Independent Commissioner/Financial Expert	Resolution of the Board of Commissioners No. 17/KEP/DK/2020 September 1, 2020.	2020 - Present

Remark:

\* Profile of Audit Committee members from the Board of Commissioners can be seen on Profile of the Board of Commissioners

The last result of AGMS, followed by the decision of the Board of Commissioners on September 1, 2020, are the legal basis for the previous Audit Committee to resign from their position. Several old members were later reappointed and joined the new Audit Committee, namely Mr. Marcelino Rumambo Pandin, and independent member Mr. Sarimin Mietra Sardi.

**Audit Committee's Composition as of December 31, 2019**

Position	Name	Double Position Status
Chairman	Margiyono Darsasumarja*	Independent Commissioner
Secretary/Member	Tjatur Purwadi	Independent Member
Members	Ismail*	Commissioner
	Marcelino Rumambo Pandin*	Commissioner
	Sarimin Mietra Sardi	Independent Member

Remark:

\* Profile of Audit Committee members from the Board of Commissioners can be seen on Profile of the Board of Commissioners

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

**Sarimin Mietra Sardi**  
Independent Member/Financial Expert

### Personal

Born : Ujung Pandang, September 17, 1958  
Age : 62 years old  
Nationality : Indonesian  
Domicile : Bandung, Indonesia

### Educations

1993 Bachelor degree in Accounting, Sekolah Tinggi Akuntansi Negara (STAN), Indonesia.  
2008 Master degree in Management, Universitas Pendidikan Indonesia (UPI), Indonesia.

### Basis of Appointment

Resolution of the Board of Commissioners No. 04/KEP/DK/2016 dated March 31, 2016, as amended and re-established several times, and most recently set it back by the Resolution of the Board of Commissioners No. 17/KEP/DK/2020 dated September 1, 2020.

### Term of Service

March 31, 2016 up to present.

### Duties and Responsibilities

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

### Career Experiences

2020 - Present Independent Member/Financial Expert of Audit Committee  
2016 - 2020 Independent Member of Audit Committee.  
1982 - 2015 PT Telkom Indonesia (Persero) Tbk.  
(Held several strategic positions including Director of Finance and Administration of PT Dayamitra Telekomunikasi, Deputy SGM Finance Operation and Director of Finance & HR of Telkom Pension Fund).

### Professional Licenses and Certificates

2017 Certification in Audit Committee Practices (CACP), Ikatan Komite Audit Indonesia.  
2014 Certified Financial Consultant, The Institute of Finance Consultants.  
2013 Certification of Completion the Chief of Financial Officer Leadership Program, School of Business & Management Institut Teknologi Bandung (SBM-ITB).  
2011 Basic Knowledge Certification in the Field of Pension Funds, Lembaga Standar Profesi Dana Pensiun (LSPDP).  
2008 Certification in International Tax Law Program, Robert Kennedy College.

### Emmanuel Bambang Suyitno

Independent Member/Financial Expert

#### Personal

Born : Solo, March 20, 1970  
 Age : 50 years old  
 Nationality : Indonesian  
 Domicile : 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 September 1, 2020.

#### 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, 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.

#### Professional Licenses and Certificates

2019 Certification in Audit Committee Practices (CACCP), Indonesian Institute of Audit Committee (IKAI)  
 2015 Indonesia Registered Accountant (RNA) by Ministry of Finance of the Republic of Indonesia  
 2014 Chartered of Accountant by International Federation of Accountants (IFAC), Institute of Indonesia Chartered Accountants (IAI)

## AUDIT COMMITTEE INDEPENDENCE

Audit Committee members are required to always have integrity and act independently in carrying out their duties and responsibilities. As a form of commitment to independence, all members of the Audit Committee are required to sign a pact of integrity and independence so that Telkom can be sure that every decision made through Audit Committee will be free from pressure from other parties.

## AUDIT COMMITTEE'S PERFORMANCE AND IMPLEMENTATION ACTIVITIES

The performance and implementation of Audit Committee's activities during the reporting period have been summarized in the Audit Committee's Activity Report for 2020, which includes information on:

### 1. Evaluate the Independent Auditors who audit the Company's consolidated financial statements for the 2019 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 2020 Financial Year

- a. Audit Committee prepares an evaluation report on the audit of the Company's consolidated financial statements for the 2019 Financial Year submitted to the Board of Commissioners and the Capital Market Authority (OJK).
- b. Based on the Audit Committee's report on the results of the evaluation of the audit of the Company's consolidated financial statements for the 2019 Financial Year, the Board of Commissioners proposes an Independent Auditor to audit consolidated financial statements in 2020 at the 2020 Annual General Meeting of Shareholders of the Company.

### 2. Supervise the Integrated Audit process for the 2019 Financial Year and 2020 Financial Year

- a. Audit Committee has conducted discussions with Management (VP Financial Policy, SGM Shared Service of Finance), Internal Auditors and Independent Auditors of KAP Purwantono, Sungkoro & Surja a member firm of Ernst & Young Global Limited (KAP PSS/EY) related to the quality and acceptability of accounting standards financial statements applied by the Company, significant accounting estimates and judgments, and the adequacy of disclosures in the consolidated financial statements, and the effectiveness of internal controls implemented by Management, so that the quantity and quality of financial statements issued by Management are presented fairly and there are no material misstatements.
- b. Audit Committee has reviewed and discussed audited consolidated financial statements and notes to the consolidated financial statements in the annual report (Form 20F) with Company Management. Regarding the Company's Risk Management, Audit Committee supervises and monitors fraud risk, and financial reporting risks that may have a material impact on the presentation of financial statements.
- c. Audit Committee reviews and discusses with the Independent Auditor (KAP PSS/EY) the Management's compliance with the implementation of Capital Market regulations and other regulations relating to the Company's business following PSA 62 standards which began an audit in 2017.
- d. Audit Committee discussed with KAP PSS/EY regarding the Integrated Audit plan for the 2020 Financial Year.
- e. Audit Committee has discussed developments - the interim Integrated Audit for the 2020 Financial Year as well as the Early Warning Report (EWR).

### 3. Reviewing and supervising the work plan and implementation of the Internal Auditor Unit for the 2020 Financial Year

- a. Audit Committee has conducted a review and discussion of the proposed 2020 Internal Audit Unit work program associated with risks that would occur in 2020 before the work program is determined by Management.
- b. Audit Committee conducts quarterly discussions of findings and recommendations on the results of the audit process and internal consultations from the Internal Audit unit, including monitoring the follow up completed by Management.
- c. Audit Committee has discussed the significant issue as well as the follow up development that have been carried out and/or will be carried out.

**4. Supervise the audit process of the Partnership and Community Development Program (PKBL) carried out by the Community Development Center Unit (CDC) for the 2019 Financial Year**

Audit Committee has conducted discussions with CDC Management and Independent Auditors (KAP PSS/EY) related to the implementation of the Partnership and Community Development Program in 2020, the audit process for Partnership and Community Development Program's financial statements for the 2020 Financial Year, and Agreed Upon Procedures (AUP) for compliance with regulations that apply in the Management of the Partnership and Community Development Program.

**5. Conducting discussion of the Company's Consolidated Financial Statements Quarterly**

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

**6. Conducted a joint study with Committee for Planning and Risk Evaluation and Monitoring (KEMPR)**

Audit Committee has conducted joint discussions regarding the implementation of Enterprise Risk Management (ERM) by Management.

**7. Prepare the Audit Committee Annual Work Program**

Audit Committee has prepared and discussed the annual work program of the Audit Committee together with the Board of Commissioners to ensure that the work program includes all the duties and responsibilities that have been arranged and stipulated in the charter as well as special tasks assigned by the Board of Commissioners.

**8. Reviewing information on complaints that have been submitted through the Whistleblowing System (WBS) program for the 2020 Financial Year**

To provide opportunities and convenience to all parties in submitting complaints both by TelkomGroup employees and from outside TelkomGroup (third parties), Audit Committee has prepared a Whistleblower application system so that it can be accessed easily from anywhere via internet access.

**AUDIT COMMITTEE'S MEETING**

In accordance with Telkom's Audit Committee Charter, it has been determined that Audit Committee holds one meeting per month, which is more intensive than the minimum requirements for Committee meeting as stipulated in OJK Regulation No. 55/POJK.04/2015 dated December 23, 2015 regarding Establishment and Audit Committee Charter, particularly in Article 13, states that Audit Committee conducts regular meeting at least once in three months. During 2020, Audit Committee held 29 committee meeting with attendance levels as shown in the following table.

**Audit Committee's Meeting Attendances 2020**

No.	Name	Total Meeting	Total Attendances	Percentage of Attendance %
1.	Chandra Arie Setiawan <sup>(1)</sup>	11	11	100%
2.	Marcelino Rumambo Pandin	29	25	86%
3.	Marsudi Wahyu Kisworo	29	27	93%
4.	Wawan Iriawan <sup>(1)</sup>	11	11	100%
5.	Ahmad Fikri Assegaf <sup>(1)</sup>	11	11	100%
6.	Sarimin Mietra Sardi	29	29	100%
7.	Emmanuel Bambang Suyitno <sup>(2)</sup>	8	8	100%
8.	Margiyono Darsasumaja <sup>(1)</sup>	18	18	100%
9.	Tjatur Purwadi <sup>(3)</sup>	20	20	100%

Remark:

(1) Since June 29, 2020

(2) Since September 1, 2020

(3) Up to August 31, 2020

## AUDIT COMMITTEE'S EDUCATION AND TRAINING

In order to improve and develop competencies related to the implementation of duties and functions of Audit Committee, members of Audit Committee regularly attend various trainings, seminars and workshops. In 2020, the training that has been attended by members of Audit Committee is presented in the following table.

No.	Name	Training Program	Date	Location
1.	Sarimin Mietra Sardi	a. Three Lines Panel Discussion as a Catalyst for Business Recovery in the New Normal era	June 25, 2020	Jakarta (Virtual)
		b. The Role of Internal Auditor, Audit Committee and External Auditor in ISO 37001-2016 Anti-Bribery Management System	July 29, 2020	Jakarta (Virtual)
		c. Tech Session: 5G Update (Huawei and Nokia)	October 6, 2020	Jakarta (Virtual)
		d. Technology & Business Update: 5G (Ericsson and ZTE)	October 7, 2020	Jakarta (Virtual)
		e. Tech Session Open RAN	October 12, 2020	Jakarta (Virtual)
		f. Update PSAK and SEC	October 14, 2020	Jakarta (Virtual)
		g. Tech Session QualComm	November 13, 2020	Jakarta (Virtual)
2.	Emmanuel Bambang Suyitno	a. Agile Auditing: Audit Committee Partnership with Internal Auditors in Responding to Disruption	June 22, 2020	Jakarta (Virtual)
		b. Three Lines as a New Normal era's Business Recovery Catalyst	June 25, 2020	Jakarta (Virtual)
		c. Building Indonesia's Digital Economy & Finance 2025	July 2, 2020	Jakarta (Virtual)
		d. Scenario Analysis for Top Management	September 18, 2020	Jakarta (Virtual)
		e. Tax Incentives in Pandemic Period & Tax Dispute Update	September 24, 2020	Jakarta (Virtual)
		f. Tech Session: 5G Update (Huawei dan Nokia)	October 6, 2020	Jakarta (Virtual)
		g. Technology & Business Update: 5G (Ericsson and ZTE)	October 7, 2020	Jakarta (Virtual)
		h. Tech Session Open RAN	October 12, 2020	Jakarta (Virtual)
		i. Optimizing the Role of Audit Committee in Supervision and Evaluation of the Provision of Audit Services by Public Accountants or Public Accounting Firms	October 12, 2020	Jakarta (Virtual)
		j. Update PSAK and SEC	October 14, 2020	Jakarta (Virtual)
		k. Mandiri Securities - Macro Series: Omnibus Law	October 15, 2020	Jakarta (Virtual)
		l. The New Path on Digital Talent, Holistic Leadership & Social Fintech	October 27, 2020	Jakarta (Virtual)
		m. Accounting, Organization & Sustainable Development Relationship	November 13, 2020	Jakarta (Virtual)
		n. ISO 37001: Beyond Certification- Implementing Effective Anti-Bribery Control in Organization	November 13, 2020	Jakarta (Virtual)
		o. Tech Session QualComm	November 13, 2020	Jakarta (Virtual)

\* 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